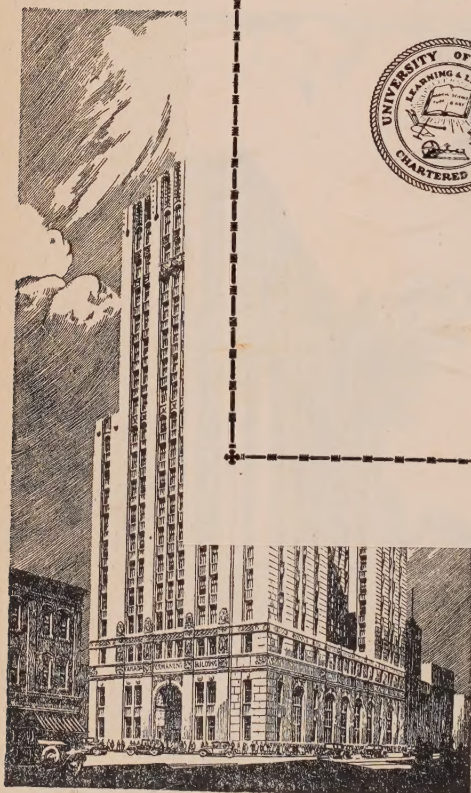


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CALENDAR 1948

JANUARY							FEBRUARY							MARCH							APRIL							
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	
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CALENDAR 1949

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ASTRONOMICAL CALCULATIONS

PREPARED EXPRESSLY FOR THIS PUBLICATION BY JOHN F. HEARD, Ph.D.,
OF THE DAVID DUNLAP OBSERVATORY OF THE UNIVERSITY OF TORONTO.

CHRONOLOGICAL CYCLES

Golden Number.....	11	Solar Cycle.....	25	Roman Indiction.....	1
Epact.....	19	Dominical Letter.....	DC	Julian Period.....	6661

EPOCHS

The year 5709 of the Jewish era begins at sunset on October 3, 1948, Gregorian Calendar.

The year 1368 of the Mohammedan era, or the era of the Hegira, begins at sunset on November 2, 1948, Gregorian Calendar.

The 13th year of the reign of King George VI begins December 11, 1948.

January 1, 1948, Julian Calendar, corresponds to January 14, 1948, Gregorian Calendar.

The 82nd year of the Dominion of Canada begins July 1, 1948.

The 173rd year of the Independence of the United States of America begins July 4, 1948.

The Julian Day 2,432,552 begins at Greenwich mean noon January 1, 1948. Gregorian Calendar.

THE SEASONS 1948

		Eastern Standard Time, Ontario, Quebec
Spring begins.....	Sun enters Aries	March 20th 11h. 57m.
Summer begins.....	Sun enters Cancer	June 21st 7h. 11m.
Autumn begins.....	Sun enters Libra	Sept. 22nd 22h. 22m.
Winter begins.....	Sun enters Capricornus	Dec. 21st 17h. 34m.

In the Maritime Provinces, on Atlantic time, time is one hour later; in Manitoba, on central time, time is one hour earlier; in Alberta and Saskatchewan, on Mountain time, time is two hours earlier; in British Columbia on Pacific time, time is three hours earlier.

FIXED AND MOVABLE FESTIVALS AND ANNIVERSARIES FOR 1948 AND 1949

GREGORIAN CALENDAR

(For dates of Easter and other ecclesiastical feasts for a period of years see page 6. See also
Public Statutory Holidays page 29 and Jewish Calendar, page 3.)

	1948	1949		1948	1949
JANUARY:			JULY begins on.....	Thursday	Friday
New Year's Day.....	Thursday	Saturday	Dominion Day.....	1st July	1st July
\$Circumcision.....	1st Jan.	1st Jan.			
\$Epiphany.....	6th "	6th "	AUGUST begins on.....	Sunday	Monday
\$Septuagesima Sunday.....	25th Jan.	13th Feb.	Birthday of Queen Elizabeth (1900).....	4th Aug.	4th Aug.
\$FEBRUARY begins on.....	Sunday	Tuesday	Transfiguration.....	6th "	6th "
Quinquagesima (Shrove Sun.).....	8th Feb.	27th Feb.	Assumption.....	15th "	15th "
Ash Wednesday.....	11th "	2nd Mar.	|| V.J. Day, Aug. 15, 1945.....	24th "	24th "
Quadragesima (1st Sunday in Lent).....	15th "	6th "	St. Bartholomew.....	24th "	24th "
MARCH begins on.....	Monday	Tuesday	SEPTEMBER begins on.....	Wednesday	Thursday
St. David.....	1st March	1st March	Labour Day (Monday).....	6th Sept.	5th Sept.
St. Patrick.....	17th "	17th "	Sept. 10th 1939, Canada declared war on Germany.....		
Palm Sunday.....	21st "	10th April	St. Michael (Michaelmas Day).....	29th "	29th "
Annunciation (Lady Day).....	25th "	25th Mar.	OCTOBER begins on.....	Friday	Saturday
Good Friday.....	26th "	15th April.	Hebrew New Year (Rosh Hashanah).....	4th Oct.	24th Sept.
Easter Sunday.....	28th "	17th "	Day of Atonement (Yom Kippur).....	13th "	3rd Oct.
Easter Monday.....	29th "	18th "	First Day of Feast of Tabernacles (Succoth).....	18th "	8th "
APRIL begins on.....	Thursday	Friday	† Thanksgiving Day.....		
Low Sunday.....	4th April	24th April	NOVEMBER begins on.....	Monday	Tuesday
Birthday of Princess Elizabeth (1926).....	21st "	21st "	\$ All Saints Day (Quebec).....	1st Nov.	1st Nov.
St. George.....	23rd "	23rd "	* Remembrance Day.....	11th "	11th "
First Day of Passover.....	24th "	14th "	First Sunday in Advent.....	28th "	27th "
MAY begins on.....	Saturday	Sunday	St. Andrew.....	30th "	30th "
Rogation Sunday.....	2nd May	22nd May	DECEMBER begins on.....	Wednesday	Thursday
\$Ascension Day.....	6th "	26th "	\$ Conception Day (Quebec).....	8th Dec.	8th Dec.
† V.E. Day May 8th, 1945.....			Accession King George VI (1936).....	11th "	11th "
Pentecost Whit Sunday.....	16th "	5th June	† Birthday King George VI (1895).....	14th "	14th "
Trinity Sunday.....	23rd "	12th "	St. Thomas.....	21st "	21st "
9 Victoria Day.....	24th "	24th May	\$ Christmas Day (25th Dec.).....	Saturday	Sunday
Birthday of Queen Mary (1867).....	26th May	26 "	Last Day of Year 31st Dec.	Friday	Saturday
Corpus Christi.....	27th "	16th June			
JUNE begins on.....	Tuesday	Wednesday			
Hebrew Pentecost (Shabuoth).....	13th June	3rd June			
St. John Baptist (Mid-Summer Day).....	24th June	24th "			
St. Peter and St. Paul.....	29th "	29th "			

*Formerly Armistice Day. †Thanksgiving Day, when proclaimed. In 1947 the date was October 13th.
 ‡In 1947 the day proclaimed to celebrate the birthday of George VI was June 9th, and was a bank holiday.
 §Catholic Holy Days of Obligation. ¶ In Canada, Empire Day is the last school day before Victoria Day.
 || V.E. Day, May 8, 1945, unconditional surrender having been signed by the Germans on Monday, May 7th, 1945. || V.J. Day was Aug. 15th, 1945. The news of Japan's acceptance of surrender terms was received on the previous evening. The formal signing of surrender document took place on the U.S.S. Missouri off Tokyo on Sunday, Sept. 2nd, 1945, (Sept. 1st in Canada).

JULIAN CALENDAR

The Festivals of the Eastern Orthodox Church are based on the Julian Calendar. (See p. 2.)

THE CALENDAR

THE JULIAN CALENDAR

The calendar is a method of identifying the passage of time and thereby regulating our civil life and religious observances.

Days, months, and years are based on astronomical periods. The day is the time it takes the earth to make one revolution on its axis, the month is associated with the period of rotation of the moon around the earth, while the year has to do with the rotation of the earth around the sun.

Many religious ideas and observances have been connected with the changes of the moon, and in ancient times the calendar took account of the moon rather than the seasons. From new moon to new moon is 29.530 days, and from one spring equinox to the next is 365.24219 days. Since the two are incommensurable, the modern calendar disregards the moon.

June in January sounds very well in a song but having summer coming in a winter month in actual life is not desirable.

When Julius Caesar came to power, the Roman Calendar was hopelessly confused. With the advice of the Alexandrian astronomer, Sosigenes, Julius Caesar established the Julian Calendar. The length of the year was taken as 365½ days, and in order to account for the ½ day, an extra day was added every fourth year. From 45 B.C. each month has had its present number of days. In the old Roman Calendar which was based on the moon an extra month was inserted to straighten out the difference between twelve lunations, 354.37 days, and 355 days, which they called a year. This was inserted when necessary after February 23rd. In the Julian Calendar the extra day was added by repeating the sixth day before the Kalends (1st) of March, whence comes our word bissextile for leap year.

Calendar trouble was not over. Due to a misunderstanding about inserting the intercalary day, by the time 8 B.C. came, the year began three days too late. Augustus rectified this by omitting all intercalations till A.D. 8 and no further change was made till the reform of Pope Gregory XIII in A.D. 1582.

The Julian Calendar is known as the "Old Style" and after the change made by Pope Gregory as the "New Style"; the difference between the two is 13 days. The Calendar so arranged is known as the "Old Style" and is now used by the Eastern Orthodox Church in Russia, Ukraina, Syria and Palestine.

Many Canadian citizens of Russian, Greek, Ukrainian or Syrian descent, thus observe their Christmas Day on Jan. 7 Gregorian.

THE GREGORIAN CALENDAR

But as the Solar Year is 11 minutes, 12 seconds less than the Julian Year of 365½ days, it followed in course of years that the Julian Calendar became inaccurate by several days, and in 1582 this difference amounted to 10 days. Pope Gregory XIII, at the suggestion of Aloysius Lilius, an astronomer of Naples, determined to rectify this, and devised the Calendar now known as the Gregorian Calendar. He dropped or cancelled these 10 days—October 5th being called October 15th—and made centennial years Leap years only once in 4 centuries; so that whilst 1700, 1800 and 1900 were to be ordinary years, 2000 would be Leap year. This modification brought the Gregorian year into such close exactitude with the Solar year that there is only a difference of 26 seconds, which amounts to a day in 3,223 years. This is the "New Style". The Gregorian Calendar was adopted in Italy, France, Spain, Portugal and Poland in 1582, by most of the German Roman Catholic states, Holland and Flanders in 1583, Hungary in 1587. The adoption in Switzerland began in 1584 and was not completed till 1812. The German and Dutch Protestant states generally, along with Denmark adopted it in 1700. British dominions in 1752, Sweden in 1753, Japan in 1873, China in 1912, Bulgaria in 1915, Turkey and Soviet Russia in 1918, Yugoslavia in 1919, Romania and Greece in 1924, Turkey in 1927. The rules for Easter have not however, been adopted by those oriental churches that are not subject to the Papacy.

The difference between the two "Styles" will remain 13 days until A.D. 2100.

THE JEWISH CALENDAR

The Jewish Calendar from the institution of the Mosaic Law downward was a lunar one, consisting of twelve months. The cycles of religious feasts commencing with the passover depending not only on the month but on the Moon; the 14th of the month of Abid or Nisan was coincident with the full moon; and the new moons themselves were the occasions of regular festivals; the commencement of the month was generally determined by observations of the new moon, but twelve lunar months would make but 354½ days, the years would be short twelve days of the true year and it was necessary that an additional month Veadar, be inserted about every third year.

The modern Jewish Calendar is based on fixed rules and not on observation. A common year may contain 353, 354 or 355 days and the Leap year 383, 384 or 385 days. The intercalary month always contains 30 days and is inserted next before the month Adar which name and place it takes. Adar itself is called second Adar or Veadar. Tishri 1 is the Jewish New Year and it cannot be a Sunday, Wednesday or Friday. Tishri 1 is not necessarily the day of new moon but is governed by a mean new moon which is calculated from the value of a mean lunation. It is complicated as compared with the Gregorian Calendar. The intercalary month is introduced seven times in every nineteen years.

The identification of the Jewish months with our own cannot be effected with precision on account of the variations existing between the lunar and solar month. The Jewish Calendar is given on page 3.

THE MOHAMMEDAN CALENDAR

The Mohammedan Calendar is called also the Calendar of Hegira (i.e. Migration) and is attributed to the primary migration of Mohammed, the Prophet of Islam, on September 20th, 622 A.D. from Mecca, his native city in the land of Hejaz, Arabia, to the city of Medina in the north of the same land. In Medina the Prophet and Founder of the Islamic Faith died and was buried.

Each year consists of 12 lunar months, and since no intercalation is made the months go round the seasons in between 32 and 33 years. In civil life there seems to be confusion as to the beginning of the month and unless both the day of week and day of the month are stated it is impossible to give an exact interpretation to a date.

The Mohammedan Calendar is observed by all the Moslems in Arabia, Yemen, Iraq, Transjordan, Persia, Afghanistan, India, Syria, Palestine, Egypt, Tripoli, Tunis, Algeria, Morocco, and in Turkey both Asiatic and European.

The year 1366, according to the Hegira Calendar began on November 24, 1946; the year 1367, on November 14th, 1947, Gregorian.

OTHER CALENDARS IN USE

Other calendars in use at the present day, in addition to those above, include the Coptic, Hindu, Persian.

CALENDAR REFORM

Reform of the calendar, so that it may be balanced in structure, perpetual in form and harmonious in arrangement, has long been under discussion.

In 1937, international opinion as to the desirability of calendar reform was explored by the League of Nations. Of 45 replies received, 14 governments indicated their willingness to adopt the perpetual calendar known as The World Calendar. Only 6 governments took a definite stand against such a reform.

The World Calendar comprises equal quarters in which the first month of each has 31 days and the other two 30 days each. These quarters contain exactly 91 days, 13 weeks and 3 months, with 13 Sundays and 78 weekdays, while each month has 26 weekdays. The 365th day becomes the Year-End Day, between December 30th and January 1st. In leap years a Leap-Year Day is interposed between June 30th and July 1st. Every January 1st falls on a Sunday, as does the first day of the other quarters. Thus the calendar is symmetrical and in keeping with the solar year and the seasons.

A suggestion has been made that the Year-End Day, a world holiday dedicated to international friendship, be called United Nations Day.

The World Calendar is sponsored by the World Calendar Association, 630 Fifth Ave., New York, and by affiliated calendar reform organizations throughout the world; in Canada by The Rational Calendar Association of Canada, which is listed in this volume; *see index*. These associations are striving to win favor for reform by lectures and publications and suggest its adoption to start on Sunday, January 1st, 1950. This is the earliest date on which the Gregorian calendar and the New World Calendar meet.

On July 15, 1946, the Hon. Karl E. Mundt, Republican, introduced a Bill in the House of Representatives of the Congress of the United States, being joined by the Hon. John Kee, Democrat, for adoption of The World Calendar by the government of the United States. The proposed legislation also directed the President of the United States to seek international adoption.

The Inter-American Economic and Social Council of the Pan American Union placed The World Calendar on its agenda and referred the subject to its Committee on Commerce for further study and report.

THE WEEK

The division of the week is found only among Aryan nations and in regions into which they have penetrated. The day is, for convenience, divided into 24 equal parts and is the period of a single rotation of the earth upon its own axis.

A Solar or Astronomical day commences at midnight, and is divided into two equal portions of 12 hours each—those before noon being termed (A.M.) those after noon (P.M.).

The Chinese week consists of 5 days, which are named after iron, wood, water, feathers and earth; they divide the day into 12 parts of 2 hours each.

The Anglo-Saxons named the days of the week after the following deities; Sunday, the Sun; Monday, the Moon; Tuesday, Tiesco (God of War); Wednesday, Woden (God of Storms); Thursday, Thor (God of Thunder); Friday, Freya (Goddess of Love); Saturday, Saturn (God of Time).

The word week is from Wikon (German); = change, succession.

In The Soviet Union up to June 27, 1940 the six-day week prevailed in many factories, etc.; that is, five days of work followed by a day of rest. The free days were usually the 6th, 12th, 18th, 24th, and 30th of the month. In some industries where there is continuous production (steel mills, chemical plants, mines, etc.) there was a five-day week—that

is four days of work followed by a rest day. On June 27th, 1940, by ukase of the Supreme Soviet of the U.S.S.R. the seven day week was introduced everywhere in the Soviet Union, Sunday being observed as a day of rest.

Dominical Letter

The Roman Calendar makers placed the letters A.B.C.D.E.F.G. against the day of the year. The letter which stands against the Sundays is known as the Dominical Letter. In Leap year since no letter is set opposite the added day one letter appears for January and February and the letter preceding for the remainder of the year.

Example—

	A	B	C	D	E	F	G	
1944 Sat.	Sun.	Mon.	Tu.	Wed.	Th.	Fri.		
Jan.	1	2	3	4	5	6	7	
Feb.	26	27	28	29				Sat. Sun.
	A	B	C	—	D	E	F	G A
Mch.					1	2	3	4 5

Jan. 1 (Sat.) is A. Jan. 2 (Sun.) is B. B therefore is the Dominical letter for Jan. and Feb. Since no letter is assigned for Feb. 29, Sunday from then on comes under the preceding letter, A, and this is the letter for the remainder of the year.

Golden Number—The calendar for the phases of the moon is nearly the same every 19 years which is known as the Metonic Cycle. The Golden Number is its number in this Metonic Cycle. To find the Golden Number for 1948 add 1 to 1948 and divide by 19. The remainder, 11, is the Golden Number.

Epact is the age of the moon on some fixed day of the calendar year. (January 1 Gregorian Calendar).

Solar Cycle

In the Julian Calendar the days of the year occurred on the same days of the week in 7×4 years; 28 years was called the Solar Cycle. It is little used now.

The Cycle of the Indiction, is a non-astronomical cycle of 15 years. Following Diocletian's reconquest of Egypt in A.D. 297 a provincial census was taken and repeated every 15 years.

Julian Period

This is a combination of the Solar Cycle of 28 years, the Metonic or Lunar Cycle of 19 years, and the Cycle of the Indiction, 15 years. These are all supposed to begin on January 1 of the Julian Calendar which was 4713 B.C. The Julian days are numbered consecutively from Greenwich mean noon on January 1, 4713 B.C.

JEWISH CALENDAR (A.D. 1948, A.M. 5708-5709)

(A.M. = Anno Mundi)

1948	A.M. 5708 (354 days)	1948	A.M. 5709 (354 days)
Jan. 1	Tebet 19	Oct. 4	*First Day of Rosh Hashanah, Festival of New Year..... Tishri 1
" 12	Rosh Hodesh, New Moon.... Shebat 1	" 5	*Second Day of Rosh Hashanah " 2
" 26	Jewish Arbor Day..... " 15	" 6	Fast of Gedalia..... " 3
Feb. 11	Rosh Hodesh, New Moon.... Adar A 1	" 13	*Day of Atonement, Yom Kippur..... " 10
Mar. 12	Rosh Hodesh, New Moon.... " B 1	" 18	*First Day Sukkot, Feast of Tabernacles..... " 15
" 24	The Fast of Esther..... " B 13	" 24	Festival of Palms, Hoshanah Rabbah..... " 21
" 25	Purim..... " B 14	" 25	*Feast of Conclusion of Tabernacles..... " 22
" 26	Shushan Purim..... " B 15	" 26	*Simhat Torah, Rejoicing of the Law..... " 23
Apr. 10	Rosh Hodesh, New Moon.... Nisan 1	Nov. 3	Rosh Hodesh, New Moon.... Heshvan 1
" 24	*Festival of Passover, 1st day.... " 15	Dec. 3	Rosh Hodesh, New Moon.... Kislev 1
" 25	*Festival of Passover, 2nd day.... " 16	" 27	First Day Hanukkah, Consecration of the Temple and Festival of Lights..... " 25
" 30	*Seventh Day of Passover.... " 21		
May 1	*Eighth Day of Passover.... " 22		
" 10	Rosh Hodesh, New Moon.... Iyar 1		
" 27	Lag B'Omer..... " 18		
June 8	Rosh Hodesh, New Moon.... Sivan 1		
" 13	*First Day of Shabuoth, Pentecost, Festival of Weeks.... " 6		
" 14	*Second Day of Shabuoth.... " 7		
July 8	Rosh Hodesh, New Moon.... Tammuz 1		
" 23	Fast of Tammuz for the Fall of Jerusalem..... " 17		
Aug. 6	Rosh Hodesh, New Moon.... Ab 1		
" 15	Fast of Ninth Day of Ab (Burning of Temple)..... " 9		
Sept. 5	Rosh Hodesh, New Moon.... Elul 1		

All Jewish Sabbaths, Festivals, and the Fast for Burning of the Temple, commence on the previous evening at sunset. Those marked (*) are to be strictly observed.



STANDARD TIME ZONES IN THE UNITED STATES AND CANADA

SOLAR, SIDEREAL AND STANDARD TIME

Apparent Time.—By apparent noon is meant the moment when the sun is on the meridian, and apparent time is measured by the distance in degrees that the sun is east or west of the meridian. Apparent time is given by the sun dial.

Mean Time.—The interval between apparent noon on two successive days is not constant, and a clock cannot be constructed to keep apparent time. For this reason *mean time* is used. The length of a mean day is the average of all the apparent days throughout the year. The *real sun* moves about the ecliptic in one year; an imaginary *mean sun* is considered as moving uniformly around the celestial equator in one year. The difference between the times that the real sun and the mean sun cross the meridian (i.e. between apparent noon and mean noon) is the *equation of time*.

Sidereal Time.—This is time as determined from the stars. It is *sidereal 0 hours* when the Vernal Equinox or First of Aries is on the meridian. In accurate time-keeping the moment when a star is on the meridian is observed and the corresponding mean time is then computed with the assistance of the Nautical Almanac. When a telescope is mounted equatorially the position of a body in the sky is located by means of the sidereal time.

Standard Time.—

Owing to the great breadth of the Dominion the difference in solar time in various parts of the country is adjusted by the creation of Standard Time Zones, one hour in width, fixed between arbitrary lines running north and south, 15° of longitude apart, the time observed in each zone being an exact number of hours slow from Greenwich.

Example: When it is 8 a.m. by Pacific Time it is 12 noon by Atlantic Time and 4 p.m. at Greenwich.

There are six zones divided as follows, reckoning from Greenwich:

Atlantic Standard Time 60th Meridian Time	New Brunswick, Nova Scotia, Prince Edward Island, and those parts of Quebec and N.W.T. east of the 68th Meridian, 4 hours slow. (Railway time changes going west at Campbellton and Saint John, N.B.)
Eastern Standard Time 75th Meridian Time	Quebec west of the 68th Meridian and Ontario as far west as the 90th Meridian; N.W.T. between the 68th and 85th Meridian, 5 hours slow. (Railway time changes going west at Fort William and Armstrong.)
Central Standard Time 90th Meridian Time	Ontario west of the 90th Meridian, Manitoba, southeasterly part of Saskatchewan and N.W.T. between the 85th and 102nd Meridian, 6 hours slow. (Railway time changes going west at Broadview, Watrous, Arcola, Neudorf, Humboldt, Kipling, and Hudson Bay Junction.)
Mountain Standard Time 105th Meridian Time	Saskatchewan except in the southeasterly part; throughout Alberta and in N.W.T. between the 102nd and 120th Meridian, 7 hours slow. (Railway time changes going west at Jasper, Crow's Nest and Field.)
Pacific Standard Time 120th Meridian Time	Throughout British Columbia and in N.W.T. west of the 120th Meridian, 8 hours slow.
Yukon Standard Time 135th Meridian Time	Throughout Yukon Territory, 9 hours slow.

Standard Times as used by the railways in traversing these Zones are in general use. Solar time around the globe varies four minutes with each degree of longitude.

The Standard Time Zones in Canada and the United States are shown on the map above.

STANDARD TIME ZONES IN OTHER PARTS OF THE GLOBE

Northern and Mid-Europe.....	1 hour fast	Tasmania.....	10 hours fast
Eastern Europe, Egypt, Palestine.....	2 hours "	New Zealand.....	11½ " "
Union of South Africa, except Natal.....	2 " "	Fiji Islands.....	12 " "
Natal.....	3 " "	Iceland, Madeira, Canary Islands.....	1 hour slow
Japan, Manchuria, Korea.....	9 " "	Azores, Cape Verde Islands.....	2 hours "
East China, Hong Kong, West Australia.....	8 " "	Eastern Brazil, Greenland.....	3 " "
South Australia.....	9½ " "	Central Brazil, Argentina, Trinidad.....	4 " "
Victoria.....	10 " "	Western Brazil, Jamaica, Bahamas,	
New South Wales.....	10 " "	Cuba.....	5 " "
Queensland.....	10 " "	Hawaiian Islands.....	10½ " "
		Aleutian Islands.....	11 " "

1 hour "fast" means—6 o'clock at Greenwich = 7 o'clock at "fast" point
 1 hour "slow" means—6 o'clock at Greenwich = 5 o'clock at "slow" point

DAYLIGHT SAVING OR SUMMER TIME

Prior to the war, Daylight-Saving Time in Canada was a matter of local regulation. Railways ran on Standard Time. Many cities and towns adopted Daylight-Saving Time for the summer months, especially in the east, but probably most towns and rural communities throughout the Dominion observed normal (Standard) time.

In September 1940, a Dominion order-in-council required municipalities in Ontario and Quebec which had been observing daylight-saving time, to continue to do so indefinitely, throughout the year, as a power-conserving measure.

On January 26th, 1942, by Order in Council P.C. 547, Daylight Saving was made obligatory on all municipalities in Canada throughout the year.

On Sept. 30th, 1945 this order was revoked and Canada reverted to Standard time, subject, as before the war, to local regulation. In subsequent years many cities in Canada, went on Fast time from the end of April to the end of September.

In Great Britain Summer Time was originally enacted by law in 1916. An Act of 1922 specified that the time should be advanced 1 hour at 2 a.m. G.M.T. on the morning of the day following the third Saturday in April, or if that day is Easter-day, the day fol-

lowing the second Saturday, and should end at 2 a.m. G.M.T. on the morning of the day next following the third Saturday in September. The Act, renewed in 1924 and 1925, was made permanent and modified by substituting the first Saturday in October for third Saturday in September. The Act applies to Great Britain, Northern Ireland, Channel Islands and the Isle of Man.

During the war, Summer time in Great Britain and Northern Ireland was extended beyond its normal period, later made continuous throughout the year and finally increased an extra hour (double Summer Time) during the summer months.

In 1946 normal Summer Time was resumed and was in effect from April 14th to October 6th.

In 1947 Double British Summer Time was re-introduced and became effective between April 13th and August 10th, when normal Summer-Time, *i.e.*, one hour in advance of Greenwich Mean Time, was resumed and remained in operation until October 31, when Normal Greenwich Time came into force again.

In the United States Daylight Saving Time is a matter of local legislation; on February 9, 1942, legislation became effective placing the entire nation on Daylight Saving (War) Time but this legislation was rescinded on Sept. 30th, 1945.

ELEMENTS OF THE SOLAR SYSTEM

EPOCH JANUARY 0, 1948, G.M.N.

Name	Mean Distance from Sun		Sidereal Period in Tropical Years	Eccentricity	Inclination to Ecliptic	Mean Long. of Node	Mean Long. of Perihelion	Mean Long. at Epoch	Mass
	⊕=1	Millions of Statute Miles							⊕=1
Mercury...	0.387	36.0	0.241	0.206	7° 0'	47° 43'	76° 39'	285° 44'	0.056
Venus.....	0.723	67.2	0.615	0.007	3 24	76 13	130 50	351 59	0.82
Earth.....	1.000	92.9	1.000	0.017	...	...	102 3	100 4	1.00
Mars.....	1.524	141.5	1.881	0.093	1 51	49 9	335 5	121 46	0.108
Jupiter....	5.203	483.3	11.862	0.048	1 18	99 55	13 28	255 28	318.
Saturn.....	9.539	886.	29.458	0.056	2 29	113 12	92 2	133 51	95.
Uranus.....	19.191	1783.	84.015	0.047	0 46	73 43	169 49	89 43	14.6
Neptune....	30.071	2793.	164.788	0.009	1 46	131 12	44 9	190 33	17.2
Pluto.....	39.457	3666.	247.697	0.249	17 9	109 36	223 30	162 40	<0.1

Name	Symbol	Magnitude at Opposition or Elongation	Semidiameter			Authority
			At unit distance	At mean least distance	In Statute miles	
Sun.....	☉	-26.7	15' 59.63"	"	432196	Auwers
Moon.....	☾	-12.6	15 32.58		1080	Newcomb
Mercury....	☿	0	3.34	5.45	1504	Le Verrier
Venus.....	♀	-4	8.41	30.40	3788	Auwers
Earth.....	⊕	3963*	Hayford
Mars.....	♂	-1.7	4.68	8.94	2108	Hartwig
Jupiter....	♃	-2.1	1 38.47*	23.43*	44349*	Sampson
Saturn.....	♄	-0.3	1 23.33*	9.76*	37530*	Struve
Uranus.....	♅	+ 5.9	34.28	1.88	15439	Barnard
Neptune....	♆	+ 7.7	36.56	1.26	16466	Barnard
Pluto.....	♇	+14.0			2000?	

*Equatorial values

TABLE OF MOVABLE ECCLESIASTICAL FEASTS FOR A
FIXED NUMBER OF YEARS

Year	Septuagesima Sunday	Ash Wednesday	Easter Sunday	Ascension Day	Whitsun- day	Corpus Christi.	Sunday after Pentecost	First Sunday of Advent
1941	Feb. 9	Feb. 26	Ap. 13	May 22	June 1	June 12	25	Nov. 30
1942	Feb. 1	Feb. 18	Ap. 5	May 14	May 24	June 4	26	Nov. 29
1943	Feb. 21	Mar. 10	Ap. 25	June 3	June 13	June 24	23	Nov. 28
*1944	Feb. 6	Feb. 23	Ap. 9	May 18	May 28	June 8	26	Dec. 3
1945	Jan. 28	Feb. 14	Ap. 1	May 10	May 20	May 31	27	Dec. 2
1946	Feb. 17	Mar. 6	Ap. 21	May 30	June 9	June 20	24	Dec. 1
1947	Feb. 2	Feb. 19	Ap. 6	May 15	May 25	June 5	26	Nov. 30
*1948	Jan. 25	Feb. 11	Mar. 28	May 6	May 16	May 27	27	Nov. 28
1949	Feb. 13	Mar. 2	Ap. 17	May 26	June 5	June 16	24	Nov. 27
1950	Feb. 5	Feb. 22	Ap. 9	May 18	May 28	June 8	26	Dec. 3
1951	Jan. 21	Feb. 7	Mar. 25	May 3	May 13	May 24	28	Dec. 2
*1952	Feb. 10	Feb. 27	Ap. 13	May 22	June 1	June 12	25	Nov. 30
1953	Feb. 1	Feb. 18	Ap. 5	May 14	May 24	June 4	26	Nov. 29
1954	Feb. 14	Mar. 3	Ap. 18	May 27	June 6	June 17	24	Nov. 28
1955	Feb. 6	Feb. 23	Ap. 10	May 19	May 29	June 9	25	Nov. 27
*1956	Jan. 29	Feb. 15	Ap. 1	May 10	May 20	May 31	27	Dec. 2
1957	Feb. 17	Mar. 6	Ap. 21	May 30	June 9	June 20	24	Dec. 1
1958	Feb. 2	Feb. 19	Ap. 6	May 15	May 25	June 5	26	Nov. 30
1959	Jan. 25	Feb. 11	Mar. 29	May 7	May 17	May 28	27	Nov. 29
*1960	Feb. 14	Mar. 2	Ap. 17	May 26	June 5	June 16	24	Nov. 27
1961	Jan. 29	Feb. 15	Ap. 2	May 11	May 21	June 1	27	Dec. 3
1962	Feb. 18	Mar. 7	Ap. 22	May 31	June 10	June 21	24	Dec. 2

*Leap Years.

Days before Easter		Days after Easter	
Septuagesima Sunday..	63	Quadragesima Sunday	42
Quinquagesima Sunday.	49	Palm Sunday	7
Ash Wednesday.....	46	Good Friday	2
		Low Sunday	7
		Whit Sunday	49
		Rogation Sunday	35
		Trinity Sunday.....	56
		Ascension Day	39
		Corpus Christi	60

The First Sunday in Advent is the fourth Sunday before Christmas Day, and is therefore the nearest Sunday to November 30.

ECLIPSES DURING 1948

In the year 1948 there will be three eclipses, two of the sun and one of the moon. None of these will be spectacular in Canada.

1. A partial eclipse of the moon on the morning of April 23, 1948, invisible in Eastern Canada, visible in Western Canada. The beginning will be visible generally in Asia, the Indian Ocean, the Antarctic regions, Australia, the Pacific Ocean and the extreme western and northwestern parts of North America; the ending visible generally in Asia, the Indian Ocean, the Antarctic regions, Australia, the Pacific Ocean and the extreme northwestern part of North America. The moon enters the Umbra at 5.20 and

leaves the Umbra at 5.58 Pacific Standard Time. The magnitude of the eclipse will be 0.028.

2. An annular eclipse of the sun on May 8-9, 1948, visible in the extreme northwestern part of Canada as a partial eclipse beginning just before sunset on the afternoon of the 8th. The path of the annular eclipse begins in the Indian Ocean, crosses the south-eastern part of Asia and ends in the Pacific Ocean off the coast of Canada.

3. A total eclipse of the sun, November 1, 1948, invisible in Canada. The path of the total eclipse begins in Central Africa, crosses the Pacific Ocean and ends near New Zealand.

SYMBOLS AND ABBREVIATIONS

SUN, MOON AND PLANETS				ASPECTS AND ABBREVIATIONS			
☉	The Sun.	♃	Jupiter.	♊	Conjunction, or having the same Longitude or Right Ascension.	°	Degrees.
☾	The Moon.	♄	Saturn.	♋	Opposition, or differing 180° in Longitude or Right Ascension.	'	Minutes of Arc.
☿	Mercury.	♅	Uranus.	♌	Quadrature, or having a geocentric angular distance of 90°.	"	Seconds of Arc.
♀	Venus.	♆	Neptune.	♍	Aphelion—Farthest from the sun.	h	Hours.
♁	The Earth.	♇	Pluto.	♎	Perihelion—Nearest the sun.	m	Minutes of Time.
♂	Mars.			♏	Descending Node.	s	Seconds of Time.
SIGNS OF THE ZODIAC				♐	Ascending Node.		
1. ♈	Aries.	7. ♎	Libra.	♑	Descending Node.		
2. ♉	Taurus.	8. ♏	Scorpius.	♒	North.		
3. ♊	Gemini.	9. ♐	Sagittarius.	♓	South.		
4. ♋	Cancer.	10. ♑	Capricornus.	♈	East.		
5. ♌	Leo.	11. ♒	Aquarius.	♉	West.		
6. ♍	Virgo.	12. ♓	Pisces.				

NOTES ON THE ASTRONOMICAL TABLES

The purpose of the following notes is to explain the tables and charts which are not self-explanatory and to illustrate the uses to which they may be put.

Sunrise, Sunset, Moonrise and Moonset (see tables pp. 9 to 15). These tables give Standard Times of risings and settings for the places to which they apply (i.e. E.S.T. for Toronto and Ottawa, C.S.T. for Winnipeg, P.S.T. for Vancouver). The calculations are for the upper limb (edge) of the sun and they are made for the astronomical (sea) horizon. Accordingly, the times will not be correct if the observer is below or above the level of his visible horizon at the point of sunrise or sunset.

The times of sunrise and sunset for a place other than those given in the table can be obtained with a fair degree of precision by proceeding as follows: Choose two places in the table which bracket your latitude; take the times of sunrise (or sunset) of each of these; change each to Local Mean Time by adding (or subtracting) 4 minutes of time per degree for the number of degrees of longitude by which that place is east (or west) of the standard meridian of its time zone. Then, by finding the change per degree of latitude difference, find the local Mean Time for your own latitude. Finally add (or subtract) 4 minutes for each degree of longitude which you are west (or east) of your standard meridian to obtain Standard Time.

If the place has a latitude nearly equal to that of one of the places listed (say within half a degree) the procedure may be simplified: For each degree by which the place is west (or east) of the listed place add (or subtract) 4 minutes to the tabulated value of the listed place. This gives the time of sunrise or sunset in the Standard Time of the listed place; change to the standard Time of the required place if it is in a different time zone.

Example: Required to find the time of sunset on Jan. 1, 1948 for Quebec City (lat. $46^{\circ} 48' N$. long. $71^{\circ} 13' W$).

From tables: Ottawa 16 29, Winnipeg 16 37. Ottawa is about $3\frac{1}{2}^{\circ}$ west of 75th meridian; Winnipeg is about 7° west of 90th meridian. Therefore L.M.T. for Ottawa is $16\ 29 - 3 = 16\ 26$, and L.M.T. for Winnipeg is $16\ 37 - 28 = 16\ 09$. Difference in latitude of Winnipeg and Ottawa is about 5° . Thus sunset is earlier from the latitude of Ottawa northward by about $3\frac{1}{2}$ minutes per degree of latitude and, since Quebec is about $1\frac{1}{2}^{\circ}$ farther north than Ottawa, the L.M.T. of sunset at Quebec is $16\ 26 - 5 = 16\ 21$. Since Quebec is about $3\frac{3}{4}^{\circ}$ east of the 75th meridian the E.S.T. of sunset at Quebec is $16\ 21 - 15 = 16\ 06$.

Note: Since Montreal and Ottawa are at about the same latitude the E.S.T. of sunrise and sunset for Montreal may be taken as simply 9 minutes earlier than at Ottawa.

The times of moonrise and moonset are not easily obtained with precision for places other than those listed in the tables because of the more rapid motion of the moon. However, by using the Ottawa, Winnipeg or Vancouver values for Eastern, Central or Western Canada respectively, the errors will usually be less than half an hour.

Azimuth of the Sun at Rising and Setting (see table on page 18). Only twice a year, namely about March 21 and September 23, does the sun rise and set more or less exactly in the east and the west respectively. It is of interest and sometimes of value to know the position of sunrise and sunset at other times. The table on page 18 tabulates these positions in degrees east of north and west of north for sunrise and sunset respectively for a selection of latitudes and dates. For latitudes and dates other than those tabulated take simple proportions.

Time when the Sun is on the Meridian (see table on page 19). If Standard Time is to be obtained from a sun-dial or from a noon marker or, conversely if direction is to be obtained by the sun from a knowledge of time, it is necessary to know the time when the sun is on the meridian, i.e., due south. The correction to the sun-dial is given for every third day in the table on page 19. (Take simple

proportions for intermediate days.) Add this to Apparent Solar Time to obtain Local Mean Time. To obtain Standard Time add (or subtract) 4 minutes per degree of longitude by which you are west (or east) of your standard meridian.

Example: At Toronto on February 1st what is the Eastern Standard Time when a vertical peg casts a shadow due north?

It is then noon Apparent Solar Time. Correction to the sun-dial from table is $+13m.30s$. Therefore Local Mean Time is 12h. 13m. 30s. and since Toronto is $4\frac{1}{2}^{\circ}$ west of the 75th meridian, the Eastern Standard Time is 12h. 13m. 30s. $+17m.40s. = 12h. 31m. 10s$.

Altitude of the Sun at Meridian Passage (see table on page 19). For architectural or gardening purposes it may be of value to know the maximum (i.e. noon-time) altitude of the sun at various seasons. This is obtained from the table of the sun's apparent declination which is listed for every third day. (Take simple proportions for intermediate days.) Proceed as follows: Subtract your latitude (presumed in the northern hemisphere) from 90° ; add or subtract (as indicated by the sign) the value of the sun's declination for the proper date.

Example: How high is the sun at noon on November 23rd at Quebec City (latitude $46^{\circ} 48'$)? $90^{\circ} - 46^{\circ} 48' = 43^{\circ} 12'$. Sun's declination on Nov. 26 is $-20^{\circ} 53'$. Therefore sun's altitude at noon is $43^{\circ} 12' - 20^{\circ} 53' = 22^{\circ} 19'$.

Direction obtained from the Pole Star (see table on page 19). A previous note explained how the sun may be used to obtain the north-south direction. If a theodolite or telescopic sighting device is available, a north-south line may be laid down more accurately by means of the Pole Star. This star is exactly north only twice per day, namely at upper and lower transits. The table on page 19 lists the Local Mean Time of the upper transit of Polaris for every third day. (Take simple proportions for intermediate days.) The lower transit is 11h. 58m. later. To find the corresponding Standard Time add (or subtract) 4 minutes per degree of longitude by which you are west (or east) of your standard meridian.

Example: During the night of February 15-16 when is Polaris due north at Toronto (long. $79^{\circ} 24' W$)?

From table, upper transit is at 16 07 L.M.T. on Feb. 15. Lower transit therefore is at 4 05 L.M.T. on Feb. 16. Toronto is about $4\frac{1}{2}^{\circ}$ west of the 75th meridian, therefore the corresponding E.S.T. is $4\ 05 + 18 = 4\ 23$.

Note: Although the table of upper transits of Polaris was calculated for longitude $90^{\circ} W$, little error will result in accepting these values for the whole of Canada. Working to the nearest whole minute of time the errors made in the direction of Polaris by this method will seldom exceed 10 seconds of arc.

References. The tables and charts in the Canadian Almanac are intended for simple astronomical observations. For those wishing to make more extensive observations the following books, etc., are recommended:

The Observer's Handbook, (80 pages), published annually by the Royal Astronomical Society of Canada, 3 Willcocks St., Toronto. Price 25c.

The American Ephemeris and Nautical Almanac, (635 pages), published annually and for sale by the Superintendent of Documents, U.S. Government Printing Offices, Washington, D.C. Price \$2.00.

Norton's Star Atlas and Reference Handbook, published by Gall and Inglis, London, Eng.

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ECLIPSES, PLANETARY CONJUNCTIONS, ETC., IN THE YEAR 1948

A list of astronomical symbols and abbreviations is given on page 6.

UNIVERSAL TIME OR GREENWICH MEAN TIME.

(To change to Standard Time see page 4.)

JANUARY			MAY			SEPTEMBER		
D. H. M.			D. H. M.			D. H. M.		
2 6 —	⊕	in Perihelion	5 8 —	♂	♂	2 13 4	♂	♂
3 11 36	♂	♂	6 18 —	□	♂	3 4 —	♀	♂
8 13 56	♂	♂	9 1 —	♂	♂	4 0 —	♂	♂
14 10 —	♂	♂	10 2 38	♂	♂	4 18 9	♂	♂
8 13 56	♂	♂	11 17 55	♂	♂	5 11 50	♂	♂
9 17 —	♂	♂	12 9 33	♂	♂	6 21 51	♂	♂
11 17 56	♂	♂	15 8 14	♂	♂	10 12 34	♂	♂
14 4 25	♂	♂	15 15 —	♂	♂	12 14 —	♂	♂
14 17 —	♂	♂	16 5 15	♂	♂	13 5 —	♂	♂
15 16 —	♂	♂	18 9 —	♂	♂	14 7 —	♂	♂
23 11 40	♂	♂	19 5 6	♂	♂	23 3 22	♂	♂
27 4 39	♂	♂	22 22 —	♂	♂	23 16 —	♂	♂
28 5 34	♂	♂	24 1 —	♂	♂	25 10 —	♂	♂
28 17 —	♂	♂	24 22 57	♂	♂	26 0 41	♂	♂
30 19 18	♂	♂	29 1 —	♂	♂	29 13 4	♂	♂
						30 4 35	♂	♂
FEBRUARY			JUNE			OCTOBER		
D. H. M.			D. H. M.			D. H. M.		
2 18 —	♂	♂	2 18 —	♂	♂	3 0 21	♂	♂
4 16 —	♂	♂	8 1 —	♂	♂	4 10 33	♂	♂
5 6 8	♂	♂	8 4 31	♂	♂	4 15 —	♂	♂
7 9 —	♂	♂	8 22 50	♂	♂	5 4 —	♂	♂
9 2 —	♂	♂	9 4 24	♂	♂	5 18 13	♂	♂
10 13 —	♂	♂	11 7 —	♂	♂	6 2 —	♂	♂
11 6 7	♂	♂	11 17 18	♂	♂	6 10 —	♂	♂
13 12 3	♂	♂	13 7 45	♂	♂	8 2 8	♂	♂
17 15 —	♂	♂	14 1 —	♂	♂	8 4 —	♂	♂
17 16 —	♂	♂	15 10 15	♂	♂	8 20 —	♂	♂
19 20 —	♂	♂	17 15 —	♂	♂	20 0 —	♂	♂
20 3 —	♂	♂	18 8 —	♂	♂	23 6 9	♂	♂
20 11 —	♂	♂	21 0 31	♂	♂	23 16 —	♂	♂
23 12 45	♂	♂	21 12 11	♂	♂	27 17 21	♂	♂
24 1 51	♂	♂	22 0 —	♂	♂	28 7 —	♂	♂
27 4 43	♂	♂	24 3 —	♂	♂	28 12 —	♂	♂
29 14 —	♂	♂	24 14 —	♂	♂	29 7 2	♂	♂
			30 19 —	♂	♂	30 12 16	♂	♂
						30 23 33	♂	♂
MARCH			JULY			NOVEMBER		
D. H. M.			D. H. M.			D. H. M.		
3 7 —	♂	♂	2 6 —	♂	♂	1 —	♂	♂
3 20 37	♂	♂	4 17 —	♂	♂	3 16 54	♂	♂
5 5 —	♂	♂	4 17 —	♂	♂	4 19 —	♂	♂
8 9 47	♂	♂	5 13 —	♂	♂	4 19 54	♂	♂
12 2 —	♂	♂	5 16 7	♂	♂	7 13 —	♂	♂
12 20 —	♂	♂	5 16 52	♂	♂	7 22 —	♂	♂
14 14 57	♂	♂	5 18 27	♂	♂	12 21 —	♂	♂
17 20 —	♂	♂	8 16 —	♂	♂	19 10 48	♂	♂
18 2 59	♂	♂	9 5 39	♂	♂	24 2 26	♂	♂
18 10 —	♂	♂	11 15 51	♂	♂	26 21 48	♂	♂
20 16 57	♂	♂	12 16 17	♂	♂	28 5 —	♂	♂
21 19 43	♂	♂	16 4 —	♂	♂	28 6 1	♂	♂
22 0 16	♂	♂	16 8 —	♂	♂	29 16 —	♂	♂
22 9 —	♂	♂	18 1 11	♂	♂	30 6 31	♂	♂
25 14 29	♂	♂	18 14 —	♂	♂			
28 1 —	♂	♂	27 17 —	♂	♂			
30 15 —	♂	♂	31 8 —	♂	♂			
31 8 54	♂	♂	31 16 —	♂	♂			
APRIL			AUGUST			DECEMBER		
D. H. M.			D. H. M.			D. H. M.		
1 11 —	♂	♂	1 8 —	♂	♂	1 0 —	♂	♂
7 17 54	♂	♂	2 5 28	♂	♂	1 8 —	♂	♂
11 17 —	♂	♂	2 6 39	♂	♂	2 15 47	♂	♂
13 8 9	♂	♂	4 13 9	♂	♂	2 17 8	♂	♂
14 9 39	♂	♂	5 6 —	♂	♂	11 6 —	♂	♂
15 4 —	♂	♂	5 20 45	♂	♂	12 20 —	♂	♂
15 8 —	♂	♂	9 0 44	♂	♂	16 16 50	♂	♂
17 7 —	♂	♂	9 4 46	♂	♂	17 21 —	♂	♂
18 1 40	♂	♂	9 21 —	♂	♂	20 12 —	♂	♂
18 9 50	♂	♂	11 14 —	♂	♂	21 8 51	♂	♂
18 23 —	♂	♂	11 20 —	♂	♂	21 22 34	♂	♂
21 22 50	♂	♂	13 10 —	♂	♂	23 23 —	♂	♂
23 —	♂	♂	14 4 24	♂	♂	24 4 41	♂	♂
27 17 57	♂	♂	15 0 —	♂	♂	26 13 —	♂	♂
29 5 —	♂	♂	16 3 —	♂	♂	28 6 20	♂	♂
29 11 —	♂	♂	19 6 —	♂	♂	30 11 41	♂	♂
30 17 —	♂	♂	29 16 31	♂	♂	31 6 38	♂	♂
			31 3 15	♂	♂	31 14 —	♂	♂
						31 18 42	♂	♂

JANUARY

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See notes on page 7

● LAST QUARTER... 3 D. 6 H. 13 M	} Moon's Phases E.S.T.	} APOGEE..... 13 D. 6 H.
● NEW MOON... 11 D. 2 H. 44 M		
● FIRST QUARTER... 19 D. 6 H. 32 M		
● FULL MOON... 26 D. 2 H. 11 M		
		PERIGEE..... 26 D. 11 H.

Day of Yr.	Day of Mo.	Day of Week	OTTAWA Lat. 45° 24' Lon. 75° 42'						TORONTO Lat. 43° 50' Lon. 79° 24'						WINNIPEG Lat. 49° 53' Lon. 97° 07'						VANCOUVER Lat. 49° 14' Lon. 123° 07'					
			SUN			MOON			SUN			MOON			SUN			MOON			SUN			MOON		
			Rises	Sets	Rises	Sets	Rises	Sets	Rises	Sets	Rises	Sets	Rises	Sets	Rises	Sets	Rises	Sets	Rises	Sets	Rises	Sets	Rises	Sets	Rises	Sets
1	1	Thu	7 43	16 29	22 39	11 20	7 52	16 51	22 56	11 33	8 28	16 37	23 04	11 53	8 09	16 24	22 55	11 37								
2	2	Fri	7 43	16 30	23 53	11 41	7 52	16 52	...	11 55	8 28	16 38	...	12 10	8 09	16 25	...	11 54								
3	3	Sat	7 43	16 31	...	12 01	7 52	16 52	...	0 08	12 17	8 28	16 39	10 24	12 26	8 08	16 26	0 13	12 11							
4	4	Sun	7 43	16 32	1 05	12 22	7 52	16 53	1 19	12 39	8 28	16 40	1 41	12 41	8 08	16 27	1 30	12 27								
5	5	Mon	7 43	16 33	2 16	12 43	7 52	16 54	2 29	13 02	8 27	16 41	2 57	12 59	8 08	16 28	2 45	12 42								
6	6	Tue	7 43	16 34	3 27	13 08	7 52	16 55	3 37	13 28	8 27	16 42	4 11	13 20	8 08	16 29	3 58	13 08								
7	7	Wed	7 42	16 35	4 35	13 37	7 52	16 56	4 45	13 59	8 27	16 43	5 24	13 45	8 08	16 30	5 10	13 34								
8	8	Thu	7 42	16 36	5 42	14 13	7 52	16 57	5 50	14 35	8 26	16 44	6 34	14 19	8 07	16 32	6 19	14 09								
9	9	Fri	7 42	16 38	6 44	14 56	7 51	16 58	6 51	15 20	8 26	16 46	7 38	15 00	8 07	16 33	7 21	14 52								
10	10	Sat	7 42	16 39	7 38	15 48	7 51	16 59	7 45	16 11	8 25	16 47	8 31	15 52	8 06	16 34	8 14	15 47								
11	11	Sun	7 41	16 40	8 23	16 47	7 51	17 00	8 30	17 09	8 25	16 48	9 14	16 53	8 06	16 35	8 57	16 46								
12	12	Mon	7 41	16 41	8 59	17 50	7 50	17 01	9 08	18 11	8 24	16 50	9 48	17 59	8 05	16 37	9 30	17 52								
13	13	Tue	7 40	16 42	9 29	18 54	7 50	17 02	9 38	19 15	8 24	16 51	10 13	19 08	8 05	16 38	9 56	19 00								
14	14	Wed	7 40	16 43	9 54	19 59	7 49	17 03	10 04	20 18	8 23	16 52	10 33	20 17	8 04	16 39	10 16	20 08								
15	15	Thu	7 40	16 44	10 14	21 04	7 49	17 04	10 26	21 21	8 22	16 54	10 50	21 26	8 03	16 41	10 33	21 16								
16	16	Fri	7 39	16 46	10 33	22 08	7 49	17 06	10 46	22 24	8 22	16 55	11 04	22 34	8 02	16 42	10 48	22 24								
17	17	Sat	7 39	16 47	10 50	23 13	7 49	17 08	11 05	23 28	8 21	16 57	11 17	23 44	8 02	16 44	11 02	23 33								
18	18	Sun	7 38	16 48	11 08	...	7 48	17 09	11 24	...	8 20	16 58	11 32	...	8 01	16 45	11 17	...								
19	19	Mon	7 38	16 49	11 28	0 20	7 48	17 11	11 45	0 33	8 19	17 00	11 47	0 56	8 00	16 46	11 33	0 44								
20	20	Tue	7 37	16 51	11 50	1 30	7 47	17 12	12 09	1 42	8 18	17 02	12 05	2 10	7 59	16 48	11 53	1 59								
21	21	Wed	7 36	16 53	12 18	2 43	7 46	17 13	13 28	2 54	8 17	17 03	12 29	3 29	7 58	16 50	12 18	3 17								
22	22	Thu	7 35	16 54	12 55	4 00	7 45	17 14	13 17	4 09	8 16	17 05	13 02	4 51	7 57	16 51	12 52	5 37								
23	23	Fri	7 35	16 56	13 44	5 16	7 45	17 16	14 06	5 24	8 15	17 06	13 48	6 11	7 56	16 53	13 40	6 06								
24	24	Sat	7 34	16 57	14 47	6 28	7 44	17 17	15 10	6 35	8 14	17 08	14 51	7 22	7 55	16 54	14 43	7 56								
25	25	Sun	7 33	16 58	15 03	7 28	7 43	17 18	16 26	7 35	8 13	17 09	16 11	8 19	7 54	16 56	16 02	8 02								
26	26	Mon	7 32	17 00	17 27	8 15	7 42	17 19	17 49	8 23	8 12	17 11	17 40	9 02	7 53	16 57	17 34	8 44								
27	27	Tue	7 31	17 01	18 53	8 51	7 41	17 20	19 13	9 01	8 10	17 12	19 12	9 32	7 52	16 59	19 04	9 15								
28	28	Wed	7 30	17 02	20 16	9 19	7 40	17 22	20 34	9 31	8 09	17 14	20 40	9 55	7 51	17 01	20 31	9 38								
29	29	Thu	7 29	17 04	21 36	9 43	7 39	17 23	21 52	9 57	8 08	17 16	22 04	10 13	7 50	17 02	21 55	9 58								
30	30	Fri	7 28	17 05	22 51	10 04	7 38	17 25	23 06	10 20	8 07	17 18	23 25	10 30	7 48	17 04	23 14	10 15								
31	31	Sat	7 27	17 07	...	10 25	7 38	17 26	...	10 42	8 06	17 19	...	10 46	7 47	17 06	...	10 32								

FEBRUARY

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● LAST QUARTER... 1 D. 19 H. 30 M	} Moon's Phases E.S.T.	} APOGEE..... 9 D. 1 H.
● NEW MOON... 9 D. 22 H. 2 M		
● FIRST QUARTER... 17 D. 20 H. 55 M		
● FULL MOON... 22 D. 12 H. 16 M		
		PERIGEE..... 23 D. 19 H.

Day of Yr.	Day of Mo.	Day of Week	OTTAWA Lat. 45° 24' Lon. 75° 42'						TORONTO Lat. 43° 40' Lon. 79° 24'						WINNIPEG Lat. 49° 53' Lon. 97° 07'						VANCOUVER Lat. 49° 14' Lon. 123° 07'					
			Sun			Moon			Sun			Moon			Sun			Moon			Sun			Moon		
			Rises	Sets		Rises	Sets		Rises	Sets		Rises	Sets		Rises	Sets		Rises	Sets		Rises	Sets		Rises	Sets	
			h m	h m		h m	h m		h m	h m		h m	h m		h m	h m		h m	h m		h m	h m		h m	h m	
32	1	Sun	7 26	17 08		0 05	10 47		7 37	17 28		0 18	11 05		8 04	17 21		0 43	11 03		7 46	17 08		0 32	10 50	
33	2	Mon	7 23	17 10		1 17	11 10		7 36	17 29		1 28	11 30		8 03	17 23		2 00	11 23		7 44	17 09		1 48	11 11	
34	3	Tue	7 21	17 11		2 28	11 38		7 34	17 30		2 37	11 59		8 01	17 25		3 15	11 47		7 43	17 11		3 02	11 36	
35	4	Wed	7 22	17 12		3 35	12 12		7 33	17 31		3 44	12 35		8 00	17 26		4 27	12 18		7 42	17 12		4 12	12 08	
36	5	Thu	7 20	17 14		4 38	12 54		7 32	17 33		4 46	13 17		7 58	17 28		5 32	12 57		7 40	17 14		5 16	12 48	
37	6	Fri	7 19	17 15		5 35	13 43		7 31	17 35		5 42	14 07		7 56	17 30		6 29	13 46		7 38	17 16		6 12	13 36	
38	7	Sat	7 18	17 17		6 23	14 39		7 30	17 36		6 30	15 02		7 55	17 31		7 15	14 44		7 37	17 17		6 57	14 37	
39	8	Sun	7 17	17 18		7 01	15 40		7 28	17 37		7 09	16 03		7 53	17 33		7 50	15 49		7 36	17 19		7 32	15 42	
40	9	Mon	7 15	17 20		7 33	16 45		7 27	17 39		7 42	17 06		7 52	17 35		8 18	16 58		7 34	17 21		8 00	16 50	
41	10	Tue	7 14	17 21		7 58	17 50		7 26	17 40		8 08	18 10		7 50	17 37		8 39	18 07		7 32	17 22		8 22	17 59	
42	11	Wed	7 12	17 22		8 20	18 56		7 25	17 41		8 31	19 14		7 48	17 38		8 56	19 17		7 31	17 24		8 39	19 08	
43	12	Thu	7 11	17 24		8 38	20 00		7 24	17 43		8 51	20 17		7 47	17 40		9 11	20 26		7 29	17 26		8 47	20 16	
44	13	Fri	7 10	17 25		8 45	21 04		7 22	17 44		9 10	21 20		7 45	17 41		9 24	21 34		7 27	17 27		9 09	21 24	
45	14	Sat	7 08	17 27		9 14	22 10		7 21	17 45		9 29	22 24		7 43	17 43		9 38	22 45		7 26	17 29		9 24	22 23	
46	15	Sun	7 07	17 28		9 32	23 18		7 19	17 46		9 49	23 31		7 41	17 45		9 52	23 57		7 24	17 30		9 38	23 45	
47	16	Mon	7 05	17 30		9 53			7 18	17 48		10 11			7 39	17 47		10 09			7 22	17 32		9 56		
48	17	Tue	7 04	17 31		10 17	0 29		7 16	17 49		10 37	0 40		7 38	17 48		10 29	1 12		7 20	17 34		10 17	1 00	
49	18	Wed	7 02	17 33		10 49	1 41		7 15	17 51		11 10	1 52		7 36	17 50		10 57	2 31		7 18	17 36		10 46	2 18	
50	19	Thu	7 01	17 34		11 30	2 56		7 14	17 52		11 52	3 04		7 34	17 52		11 34	3 49		7 17	17 37		11 26	3 35	
51	20	Fri	6 59	17 36		12 25	4 08		7 12	17 53		12 48	4 15		7 32	17 53		12 28	5 02		7 15	17 39		12 23	4 48	
52	21	Sat	6 57	17 37		13 32	5 12		7 10	17 54		13 56	5 19		7 30	17 55		13 39	6 04		7 13	17 41		13 33	5 47	
53	22	Sun	6 56	17 38		14 15	6 03		7 09	17 56		15 15	6 11		7 28	17 57		15 03	6 53		7 11	17 42		14 57	6 37	
54	23	Mon	6 54	17 40		16 18	6 44		7 07	17 57		16 38	6 53		7 26	17 59		16 33	7 28		7 09	17 44		16 27	7 11	
55	24	Tue	6 52	17 41		17 43	7 16		7 06	17 59		18 02	7 27		7 24	18 01		18 04	7 54		7 07	17 46		17 57	7 38	
56	25	Wed	6 50	17 42		19 06	7 42		7 04	18 00		19 24	7 54		7 22	18 02		19 33	8 15		7 05	17 48		19 24	7 59	
57	26	Thu	6 49	17 44		20 27	8 05		7 02	18 01		20 42	8 19		7 20	18 04		20 58	8 33		7 03	17 49		20 48	8 15	
58	27	Fri	6 47	17 45		21 48	8 26		7 01	18 02		21 58	8 42		7 18	18 06		22 21	8 49		7 01	17 51		22 10	8 38	
59	28	Sat	6 45	17 47		22 00	8 47		6 59	18 03		23 12	9 05		7 16	18 07		23 42	9 06		6 59	17 52		23 30	8 53	
60	29	Sun	6 44	17 48			9 11		6 57	18 04			9 30		7 14	18 09			9 25		6 57	17 54			9 13	

MARCH

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☾ LAST QUARTER... 2 D. 11 H. 35 M } Moon's Phases { APOGEE..... 7 D. 9 H.
 ● NEW MOON..... 10 D. 16 H. 15 M } E.S.T. { PERIGEE..... 23 D. 3 H.
 ☾ FIRST QUARTER... 18 D. 7 H. 27 M }
 ○ FULL MOON..... 24 D. 22 H. 10 M }

Day of Yr.	Day of Mo.	Day of Week	OTTAWA Lat. 45° 24' Lon. 75° 42'						TORONTO Lat. 43° 40' Lon. 79° 24'						WINNIPEG Lat. 49° 53' Lon. 97° 07'						VANCOUVER Lat. 49° 14' Lon. 123° 07'					
			Sun			Moon			Sun			Moon			Sun			Moon			Sun			Moon		
			Rises	Sets	Rises	Sets	Rises	Sets	Rises	Sets	Rises	Sets	Rises	Sets	Rises	Sets	Rises	Sets	Rises	Sets	Rises	Sets	Rises	Sets	Rises	Sets
			h m	h m	h m	h m	h m	h m	h m	h m	h m	h m	h m	h m	h m	h m	h m	h m	h m	h m	h m	h m	h m	h m	h m	h m
61	1	Mon	6 42	17 49	0 14	9 52	6 56	18 06	0 24	9 58	7 12	18 10	1 00	9 48	6 55	17 55	0 47	9 36								
62	2	Tue	6 40	17 51	1 24	10 28	6 54	18 07	1 34	10 32	7 10	18 12	2 16	10 17	6 53	17 57	2 01	10 06								
63	3	Wed	6 38	17 52	2 31	11 11	6 52	18 09	2 39	11 12	7 08	18 14	3 24	10 53	6 51	17 59	2 59	10 44								
64	4	Thu	6 37	17 53	3 30	11 59	6 50	18 10	3 37	12 00	7 06	18 15	4 25	11 39	6 49	18 00	4 08	11 32								
65	5	Fri	6 35	17 55	4 21	12 54	6 48	18 12	4 28	12 54	7 04	18 17	5 15	12 35	6 47	18 02	4 57	12 28								
66	6	Sat	6 33	17 56	5 02	13 52	6 47	18 13	5 10	13 55	7 02	18 18	5 53	13 39	6 45	18 03	5 35	13 32								
67	7	Sun	6 31	17 57	5 36	14 53	6 45	18 14	5 44	14 57	7 00	18 20	6 23	14 47	6 43	18 05	6 05	14 39								
68	8	Mon	6 29	17 59	6 03	15 55	6 43	18 15	6 13	16 01	6 58	18 22	6 46	15 56	6 41	18 06	6 28	15 47								
69	9	Tue	6 27	18 00	6 25	16 57	6 41	18 16	6 36	17 05	6 56	18 24	7 04	17 06	6 39	18 08	6 46	16 57								
70	10	Wed	6 26	18 01	6 46	17 58	6 40	18 17	6 58	18 09	6 53	18 25	7 18	18 16	6 36	18 10	7 02	18 06								
71	11	Thu	6 24	18 03	7 03	18 58	6 38	18 18	7 16	19 12	6 51	18 27	7 32	19 25	6 34	18 11	7 16	19 15								
72	12	Fri	6 22	18 04	7 20	20 01	6 36	18 19	7 35	20 17	6 49	18 28	7 45	20 36	6 32	18 13	7 30	20 25								
73	13	Sat	6 20	18 05	7 38	21 03	6 34	18 21	7 54	21 23	6 47	18 30	7 59	21 48	6 30	18 14	7 45	21 37								
74	14	Sun	6 18	18 07	7 57	22 10	6 32	18 22	8 15	22 32	6 45	18 32	8 14	23 03	6 28	18 16	8 01	22 51								
75	15	Mon	6 16	18 08	8 21	23 18	6 31	18 24	8 40	23 43	6 43	18 33	8 33		6 26	18 18	8 21									
76	16	Tue	6 14	18 10	8 50		6 29	18 25	9 10		6 40	18 35	8 58	0 20	6 24	18 19	8 47	0 08								
77	17	Wed	6 12	18 11	9 26	0 28	6 27	18 26	9 48	0 54	6 38	18 37	9 31	1 38	6 22	18 21	9 22	1 24								
78	18	Thu	6 10	18 12	10 13	1 36	6 25	18 27	10 36	2 04	6 36	18 38	10 17	2 52	6 20	18 22	10 09	2 36								
79	19	Fri	6 08	18 14	11 14	2 39	6 24	18 29	11 38	3 08	6 34	18 40	11 18	3 56	6 18	18 24	11 12	3 40								
80	20	Sat	6 07	18 15	12 28	3 34	6 22	18 30	12 50	4 03	6 32	18 41	12 34	4 46	6 16	18 25	12 29	4 30								
81	21	Sun	6 05	18 16	13 49	4 21	6 20	18 31	14 10	4 48	6 30	18 43	14 01	5 26	6 14	18 27	13 55	5 09								
82	22	Mon	6 03	18 18	15 12	4 59	6 18	18 32	15 32	5 24	6 28	18 44	15 30	5 55	6 12	18 28	15 23	5 30								
83	23	Tue	6 01	18 19	16 34	5 32	6 16	18 34	16 53	5 53	6 25	18 46	16 59	6 17	6 10	18 30	16 51	6 08								
84	24	Wed	5 59	18 20	17 56	6 00	6 14	18 35	18 12	6 18	6 23	18 48	18 25	6 35	6 08	18 31	18 16	6 19								
85	25	Thu	5 57	18 22	19 16	6 25	6 13	18 37	19 30	6 41	6 21	18 49	19 50	6 52	6 05	18 32	19 40	6 32								
86	26	Fri	5 55	18 23	20 34	6 51	6 11	18 38	20 47	7 04	6 19	18 51	21 14	7 08	6 03	18 34	21 02	6 57								
87	27	Sat	5 53	18 24	21 51	7 19	6 09	18 39	22 02	7 28	6 17	18 52	22 35	7 26	6 01	18 36	22 23	7 14								
88	28	Sun	5 51	18 25	23 06	7 49	6 07	18 40	23 15	7 56	6 15	18 54	23 55	7 47	5 59	18 38	23 42	7 33								
89	29	Mon	5 50	18 27		8 23	6 06	18 41		8 28	6 12	18 55		8 13	5 57	18 39		8 05								
90	30	Tue	5 48	18 28	0 16	9 03	6 04	18 42	0 25	9 05	6 10	18 57	1 10	8 47	5 55	18 40	0 55	8 33								
91	31	Wed	5 46	18 29	1 21	9 52	6 02	18 43	1 28	9 49	6 08	18 58	2 16	9 30	5 53	18 42	2 00	9 28								

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☾ LAST QUARTER... 1 D. 5 H. 25 M } Moon's Phases { APOGEE..... 4 D. 1 H.
 ● NEW MOON... 9 D. 8 H. 16 M } E.S.T. { PERIGEE..... 19 D. 20 H.
 ☾ FIRST QUARTER... 16 D. 14 H. 42 M }
 ○ FULL MOON... 23 D. 8 H. 28 M }
 ☾ LAST QUARTER... 30 D. 23 H. 48 M }

Day of Yr.	Day of Mo.	Day of Week	OTTAWA Lat. 45° 24' Lon. 75° 42'						TORONTO Lat. 43° 40' Lon. 79° 24'						WINNIPEG Lat. 49° 53' Lon. 97° 07'						VANCOUVER Lat. 49° 14' Lon. 123° 07'					
			SUN			MOON			SUN			MOON			SUN			MOON			SUN			MOON		
			Rises	Sets		Rises	Sets		Rises	Sets		Rises	Sets		Rises	Sets		Rises	Sets		Rises	Sets		Rises	Sets	
			h m	h m		h m	h m		h m	h m		h m	h m		h m	h m		h m	h m		h m	h m		h m	h m	
92	1	Thu	5 41	18 30	2 16	10 21	6 00	18 44	2 23	10 44	6 06	19 00	3 11	10 24	5 50	18 44	2 54	10 16								
93	2	Fri	5 42	18 32	3 02	11 20	5 58	18 45	3 09	11 43	6 04	19 02	3 54	11 27	5 48	18 45	3 36	11 19								
94	3	Sat	5 40	18 33	3 38	12 24	5 57	18 47	3 46	12 46	6 02	19 03	4 26	12 33	5 46	18 46	4 09	12 26								
95	4	Sun	5 38	18 34	4 07	13 29	5 55	18 48	4 41	14 53	6 00	19 05	5 08	13 42	5 44	18 48	4 33	13 34								
96	5	Mon	5 36	18 36	4 30	14 34	5 53	18 49	4 41	15 53	5 58	19 06	5 10	14 52	5 42	18 50	4 53	14 44								
97	6	Tue	5 34	18 37	4 51	15 40	5 51	18 50	5 03	15 57	5 55	19 08	5 26	16 02	5 40	18 51	5 10	15 53								
98	7	Wed	5 32	18 38	5 09	16 45	5 49	18 51	5 22	17 02	5 53	19 09	5 40	17 13	5 38	18 53	5 24	17 02								
99	8	Thu	5 30	18 39	5 26	17 52	5 47	18 52	5 40	18 07	5 51	19 11	5 53	18 24	5 36	18 54	5 38	18 13								
100	9	Fri	5 28	18 41	5 44	19 00	5 45	18 53	6 00	19 13	5 48	19 12	6 06	19 36	5 33	18 56	5 52	19 24								
101	10	Sat	5 26	18 42	6 03	20 10	5 43	18 54	6 20	20 21	5 46	19 14	6 21	20 51	5 31	18 57	6 08	20 39								
102	11	Sun	5 24	18 43	6 24	21 23	5 42	18 55	6 43	21 33	5 44	19 16	6 39	22 09	5 29	18 59	6 26	21 56								
103	12	Mon	5 23	18 45	6 51	22 37	5 40	18 56	7 12	22 46	5 42	19 17	7 01	23 28	5 27	19 00	6 50	23 14								
104	13	Tue	5 21	18 46	7 25	23 51	5 38	18 58	7 47	23 57	5 40	19 19	7 32		5 25	19 02	7 22									
105	14	Wed	5 19	18 47	8 09		5 37	18 59	8 32		5 38	19 20	8 12	0 44	5 23	19 03	8 04	0 29								
106	15	Thu	5 18	18 49	8 56	0 57	5 35	19 00	9 29	1 04	5 36	19 22	9 09	1 51	5 21	19 04	9 02	1 35								
107	16	Fri	5 16	18 50	10 04	1 53	5 34	19 02	10 37	2 00	5 34	19 23	10 20	2 46	5 19	19 06	10 14	2 29								
108	17	Sat	5 14	18 51	11 21	2 39	5 32	19 03	11 53	2 47	5 32	19 25	11 41	3 37	5 17	19 08	11 35	3 10								
109	18	Sun	5 13	18 52	12 42	3 15	5 30	19 04	13 12	3 24	5 30	19 27	13 07	3 58	5 16	19 09	13 00	3 40								
110	19	Mon	5 11	18 54	14 03	3 43	5 29	19 05	14 31	3 54	5 28	19 28	14 33	4 21	5 14	19 11	14 25	4 04								
111	20	Tue	5 10	18 55	15 22	4 07	5 27	19 06	15 49	4 20	5 26	19 30	15 58	4 40	5 12	19 12	15 49	4 24								
112	21	Wed	5 08	18 56	16 40	4 28	5 26	19 08	17 05	4 43	5 24	19 31	16 22	4 56	5 10	19 14	17 12	4 41								
113	22	Thu	5 06	18 58	17 58	4 49	5 24	19 09	18 21	5 05	5 22	19 33	18 45	5 12	5 08	19 15	18 34	4 58								
114	23	Fri	5 04	18 59	19 16	5 10	5 22	19 10	19 37	5 28	5 20	19 34	20 08	5 29	5 06	19 17	19 56	5 16								
115	24	Sat	5 03	19 00	20 32	5 35	5 21	19 11	20 52	5 54	5 18	19 36	21 29	5 48	5 04	19 18	21 16	5 36								
116	25	Sun	5 01	19 02	21 46	6 02	5 19	19 12	22 05	6 23	5 16	19 38	22 48	6 12	5 02	19 20	22 34	6 01								
117	26	Mon	4 59	19 03	22 55	6 37	5 17	19 13	23 13	6 59	5 14	19 39		6 42	5 00	19 21	23 44	6 32								
118	27	Tue	4 57	19 04		7 08	5 16	19 14		7 41	5 12	19 41	0 00	7 21	4 58	19 23		7 13								
119	28	Wed	4 56	19 05	0 06	8 09	5 14	19 16	0 13	8 32	5 10	19 42	1 02	8 11	4 56	19 24	0 45	8 04								
120	29	Thu	4 54	19 06	0 57	9 07	5 12	19 17	1 04	9 30	5 08	19 44	1 50	9 11	4 54	19 26	1 33	8 54								
121	30	Fri	4 52	19 08	1 37	10 10	5 11	19 18	1 45	10 32	5 07	19 45	2 27	10 17	4 53	19 27	2 09	10 00								

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● NEW MOON..... 8 D. 21 H. 30 M	Moon's Phases E.S.T.	APOGEE..... 1 D. 20 H.
☾ FIRST QUARTER... 15 D. 19 H. 55 M		PERIGEE..... 15 D. 11 H.
● FULL MOON..... 22 D. 19 H. 37 M		APOGEE..... 29 D. 15 H.
☾ LAST QUARTER... 30 D. 17 H. 43 M		

Day of Yr.	Day of Mo.	Day of Week	OTTAWA Lat. 45° 24' Lon. 75° 42'				TORONTO Lat. 43° 40' Lon. 79° 24'				WINNIPEG Lat. 49° 53' Lon. 97° 07'				VANCOUVER Lat. 49° 14' Lon. 123° 07'			
			Sun		Moon		Sun		Moon		Sun		Moon		Sun		Moon	
			Rises	Sets	Rises	Sets	Rises	Sets	Rises	Sets	Rises	Sets	Rises	Sets	Rises	Sets	Rises	Sets
			h m	h m	h m	h m	h m	h m	h m	h m	h m	h m	h m	h m	h m	h m	h m	h m
122	1	Sat	4 51	19 09	2 09	11 15	5 10	19 20	2 18	11 36	5 05	19 46	2 54	11 27	4 51	19 29	2 37	11 19
123	2	Sun	4 49	19 10	2 35	12 20	5 08	19 21	2 45	12 40	5 03	19 48	3 15	12 37	4 49	19 30	2 59	12 28
124	3	Mon	4 48	19 11	2 56	13 26	5 07	19 22	3 07	13 44	5 02	19 50	3 32	13 46	4 47	19 32	3 16	13 37
125	4	Tue	4 46	19 12	3 14	14 31	5 06	19 24	3 27	14 48	5 00	19 51	3 47	14 56	4 46	19 33	3 23	14 46
126	5	Wed	4 45	19 13	3 32	15 37	5 04	19 25	3 46	15 52	4 59	19 53	4 00	16 07	4 44	19 34	3 44	15 56
127	6	Thu	4 44	19 15	3 48	16 44	5 03	19 26	4 04	16 58	4 57	19 54	4 13	17 18	4 43	19 36	3 58	17 07
128	7	Fri	4 42	19 16	4 06	17 54	5 02	19 27	4 23	18 06	4 56	19 56	4 28	18 32	4 42	19 37	4 13	18 21
129	8	Sat	4 41	19 18	4 28	19 07	5 00	19 28	4 46	19 18	4 54	19 57	4 44	19 51	4 41	19 39	4 31	19 39
130	9	Sun	4 39	19 19	4 53	20 22	4 59	19 30	5 13	20 32	4 53	19 59	5 04	21 11	4 40	19 40	4 53	20 58
131	10	Mon	4 38	19 20	5 25	21 39	4 58	19 31	5 46	21 47	4 51	20 00	5 32	22 31	4 38	19 41	5 22	22 17
132	11	Tue	4 37	19 21	6 06	22 49	4 57	19 32	6 29	22 56	4 50	20 02	6 10	23 45	4 36	19 43	6 02	23 28
133	12	Wed	4 36	19 23	6 59	23 50	4 56	19 33	7 23	23 57	4 48	20 03	6 59	...	4 35	19 44	6 52	...
134	13	Thu	4 35	19 24	8 05	...	4 54	19 34	7 28	...	4 46	20 04	8 09	0 24	4 32	19 46	8 03	0 27
135	14	Fri	4 34	19 25	9 20	0 40	4 53	19 35	9 42	0 47	4 44	20 06	9 28	1 29	4 31	19 47	9 22	1 12
136	15	Sat	4 33	19 26	10 39	1 17	4 52	19 36	11 00	1 26	4 43	20 07	10 53	2 02	4 29	19 49	10 46	1 46
137	16	Sun	4 31	19 27	11 59	1 48	4 51	19 37	12 19	1 58	4 41	20 08	12 18	2 28	4 28	19 50	12 10	2 11
138	17	Mon	4 30	19 28	13 17	2 12	4 50	19 38	13 35	2 25	4 40	20 10	13 42	2 47	4 27	19 51	13 33	2 30
139	18	Tue	4 29	19 29	14 34	2 33	4 49	19 39	14 50	2 47	4 39	20 11	15 03	3 03	4 25	19 53	14 54	2 47
140	19	Wed	4 28	19 30	15 50	2 53	4 48	19 40	16 04	3 09	4 38	20 13	16 24	3 18	4 24	19 54	16 13	3 04
141	20	Thu	4 27	19 31	17 05	3 14	4 48	19 41	17 18	3 31	4 37	20 14	17 45	3 34	4 23	19 55	17 33	3 20
142	21	Fri	4 26	19 32	18 21	3 36	4 47	19 42	18 32	3 55	4 35	20 16	19 06	3 52	4 22	19 56	18 54	3 39
143	22	Sat	4 25	19 34	19 36	4 02	4 46	19 43	19 45	4 22	4 34	20 17	20 26	4 13	4 20	19 58	20 12	4 01
144	23	Sun	4 24	19 35	20 48	4 33	4 45	19 44	20 56	4 54	4 32	20 18	21 41	4 39	4 19	19 59	21 27	4 28
145	24	Mon	4 23	19 36	21 52	5 10	4 44	19 45	21 59	5 33	4 31	20 19	22 48	5 15	4 18	20 00	22 32	5 06
146	25	Tue	4 22	19 37	22 48	5 58	4 43	19 46	22 55	6 21	4 30	20 20	23 43	6 00	4 17	20 01	23 25	5 52
147	26	Wed	4 22	19 38	23 33	6 54	4 42	19 47	23 40	7 17	4 29	20 22	...	6 56	4 16	20 02	...	6 50
148	27	Thu	4 21	19 39	...	7 55	4 42	19 48	...	8 18	4 28	20 23	0 25	8 01	4 15	20 03	0 07	7 54
149	28	Fri	4 20	19 40	0 09	9 00	4 41	19 49	0 17	9 22	4 27	20 24	0 56	9 10	4 14	20 04	0 38	9 03
150	29	Sat	4 19	19 41	0 36	10 06	4 40	19 50	0 46	10 26	4 26	20 25	1 20	10 20	4 14	20 05	1 02	10 12
151	30	Sun	4 19	19 42	0 59	11 11	4 40	19 51	1 10	11 30	4 26	20 26	1 38	11 30	4 13	20 07	1 21	11 21
152	31	Mon	4 18	19 43	1 18	12 16	4 39	19 52	1 31	12 34	4 25	20 27	1 53	12 37	4 12	20 08	1 37	12 29

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● NEW MOON..... 7 D. 7 H. 55 M	Moon's Phases E.S.T.	PERIGEE..... 10 D. 14 H.
☾ FIRST QUARTER... 14 D. 0 H. 40 M		APOGEE..... 26 D. 8 H.
● FULL MOON..... 21 D. 7 H. 54 M		
☾ LAST QUARTER... 29 D. 10 H. 23 M		

Day of Yr.	Day of Mo.	Day of Week	OTTAWA Lat. 45° 24' Lon. 75° 42'						TORONTO Lat. 43° 40' Lon. 79° 24'						WINNIPEG Lat. 49° 53' Lon. 97° 07'						VANCOUVER Lat. 49° 14' Lon. 123° 07'					
			Sun			Moon			Sun			Moon			Sun			Moon			Sun			Moon		
			Rises	Sets		Rises	Sets		Rises	Sets		Rises	Sets		Rises	Sets		Rises	Sets		Rises	Sets		Rises	Sets	
			h m	h m		h m	h m		h m	h m		h m	h m		h m	h m		h m	h m		h m	h m		h m	h m	
153	1	Tue	4 18	19 43	1 36	13 21	4 39	19 52	1 50	13 37	4 24	20 28	2 07	13 48	4 12	20 09	1 51	13 38								
154	2	Wed	4 17	19 44	1 53	14 27	4 38	19 53	2 08	14 42	4 24	20 29	2 19	14 59	4 11	20 10	2 04	14 48								
155	3	Thu	4 17	19 45	2 10	15 34	4 38	19 54	2 27	15 48	4 23	20 30	2 32	16 12	4 10	20 11	2 18	16 00								
156	4	Fri	4 16	19 46	2 30	16 46	4 37	19 54	2 48	16 58	4 22	20 31	2 48	17 28	4 10	20 12	2 34	17 16								
157	5	Sat	4 16	19 47	2 54	18 00	4 37	19 55	3 13	18 10	4 22	20 32	3 06	18 48	4 09	20 13	2 54	18 35								
158	6	Sun	4 16	19 47	3 22	19 17	4 36	19 55	3 44	19 26	4 21	20 33	3 31	20 09	4 09	20 14	3 20	19 58								
159	7	Mon	4 15	19 48	4 00	20 31	4 36	19 56	4 12	20 39	4 21	20 34	4 05	21 27	4 08	20 15	3 56	21 12								
160	8	Tue	4 15	19 49	4 49	21 40	4 36	19 57	5 12	21 46	4 20	20 35	4 52	22 34	4 08	20 16	4 45	22 17								
161	9	Wed	4 14	19 50	5 52	22 35	4 36	19 58	6 15	22 42	4 20	20 36	5 56	23 27	4 07	20 16	5 50	23 09								
162	10	Thu	4 14	19 50	7 06	23 18	4 35	19 58	7 28	23 27	4 19	20 36	7 13	...	4 07	20 17	7 08	23 47								
163	11	Fri	4 14	19 51	8 26	23 51	4 35	19 58	8 48	...	4 19	20 37	8 40	0 05	4 07	20 17	8 33	...								
164	12	Sat	4 14	19 51	9 48	...	4 35	19 59	10 07	0 01	4 18	20 38	10 05	0 32	4 06	20 18	9 58	0 15								
165	13	Sun	4 13	19 52	11 07	0 18	4 35	19 59	11 25	0 29	4 18	20 38	11 30	0 53	4 06	20 18	11 22	0 37								
166	14	Mon	4 13	19 52	12 24	0 40	4 35	20 00	12 40	0 53	4 18	20 38	12 52	1 10	4 06	20 19	12 42	0 55								
167	15	Tue	4 13	19 53	13 39	0 59	4 35	20 00	13 53	1 14	4 18	20 39	14 12	1 26	4 06	20 20	14 01	1 10								
168	16	Wed	4 13	19 53	14 53	1 19	4 35	20 01	15 06	1 36	4 18	20 40	15 31	1 41	4 06	20 20	15 19	1 26								
169	17	Thu	4 13	19 53	16 08	1 40	4 35	20 01	16 19	1 58	4 18	20 40	16 50	1 57	4 06	20 20	16 38	1 44								
170	18	Fri	4 14	19 54	17 21	2 04	4 35	20 01	17 31	2 23	4 18	20 40	18 09	2 17	4 06	20 21	17 56	2 05								
171	19	Sat	4 14	19 54	18 33	2 33	4 35	20 02	18 41	2 54	4 18	20 41	19 25	2 41	4 06	20 21	19 11	2 30								
172	20	Sun	4 14	19 55	19 40	3 08	4 35	20 02	19 48	3 30	4 18	20 41	20 35	3 13	4 06	20 21	20 19	3 03								
173	21	Mon	4 14	19 55	20 40	3 50	4 35	20 02	20 47	4 13	4 19	20 41	21 34	3 54	4 07	20 22	21 17	3 46								
174	22	Tue	4 14	19 55	21 29	4 43	4 36	20 03	21 36	5 07	4 19	20 42	22 21	4 46	4 07	20 22	22 03	4 38								
175	23	Wed	4 14	19 55	22 07	5 43	4 36	20 03	22 25	6 06	4 19	20 42	22 56	5 48	4 07	20 22	22 58	5 41								
176	24	Thu	4 14	19 55	22 38	6 47	4 36	20 03	22 57	7 09	4 20	20 42	23 22	6 55	4 08	20 22	23 05	6 48								
177	25	Fri	4 15	19 55	23 02	7 53	4 37	20 04	23 22	8 14	4 20	20 42	23 42	8 06	4 08	20 22	23 25	7 58								
178	26	Sat	4 15	19 55	23 22	8 58	4 37	20 04	23 34	9 18	4 20	20 42	23 58	9 16	4 09	20 22	23 42	9 07								
179	27	Sun	4 16	19 55	23 40	10 02	4 37	20 04	23 53	10 21	4 21	20 42	...	10 25	4 09	20 22	23 56	10 15								
180	28	Mon	4 16	19 55	23 58	11 07	4 38	20 04	...	11 24	4 21	20 42	0 12	11 33	4 09	20 22	...	11 23								
181	29	Tue	4 17	19 55	...	12 12	4 38	20 03	0 12	12 27	4 22	20 42	0 25	12 42	4 10	20 22	0 10	12 31								
182	30	Wed	4 17	19 55	0 14	13 17	4 39	20 03	0 30	13 31	4 22	20 42	0 38	13 52	4 10	20 22	0 23	13 41								

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● NEW MOON.... 6 D. 16 H. 9 M } Moon's
 ○ FIRST QUARTER.. 13 D. 6 H. 30 M } Phases
 ○ FULL MOON.... 20 D. 21 H. 31 M } E.S.T.
 ○ LAST QUARTER.. 29 D. 1 H. 11 M }
 PERIGEE..... 8 D. 9 H.
 APOGEE..... 23 D. 22 H.

Day of Yr.	Day of Mo.	Day of Week	OTTAWA Lat. 45° 24' Lon. 75° 42'						TORONTO Lat. 43° 40' Lon. 79° 24'						WINNIPEG Lat. 49° 53' Lon. 97° 07'						VANCOUVER Lat. 49° 14' Lon. 123° 07'					
			SUN			MOON			SUN			MOON			SUN			MOON			SUN			MOON		
			Rises	Sets	Rises	Sets	Rises	Sets	Rises	Sets	Rises	Sets	Rises	Sets	Rises	Sets	Rises	Sets	Rises	Sets	Rises	Sets	Rises	Sets	Rises	Sets
			h m	h m	h m	h m	h m	h m	h m	h m	h m	h m	h m	h m	h m	h m	h m	h m	h m	h m	h m	h m	h m	h m	h m	h m
183	1	Thu	4 18	19 55	0 32	14 24	4 39	20 03	0 50	14 37	4 23	20 41	0 52	15 05	4 11	20 22	0 38	14 53			4 11	20 22	0 38	14 53		
184	2	Fri	4 18	19 54	0 53	15 38	4 40	20 03	1 12	15 48	4 24	20 41	1 09	16 22	4 11	20 21	0 56	16 10			4 11	20 21	0 56	16 10		
185	3	Sat	4 19	19 54	1 19	16 52	4 40	20 03	1 39	17 02	4 24	20 40	1 30	17 43	4 12	20 21	1 18	17 29			4 12	20 21	1 18	17 29		
186	4	Sun	4 19	19 54	1 50	18 09	4 41	20 03	2 13	18 16	4 25	20 40	1 58	19 03	4 12	20 20	1 49	18 48			4 12	20 20	1 49	18 48		
187	5	Mon	4 20	19 54	2 35	19 21	4 41	20 03	2 58	19 28	4 26	20 39	2 40	20 16	4 13	20 20	2 31	20 00			4 13	20 20	2 31	20 00		
188	6	Tue	4 21	19 53	3 32	20 22	4 42	20 02	3 56	20 30	4 27	20 39	3 36	21 16	4 14	20 19	3 29	20 55			4 14	20 19	3 29	20 55		
189	7	Wed	4 21	19 53	4 42	21 12	4 43	20 02	5 05	21 20	4 28	20 38	4 49	22 01	4 15	20 19	4 44	21 44			4 15	20 19	4 44	21 44		
190	8	Thu	4 22	19 52	6 02	21 50	4 44	20 02	6 25	22 00	4 29	20 38	6 15	22 33	4 16	20 18	6 09	22 16			4 16	20 18	6 09	22 16		
191	9	Fri	4 23	19 52	7 29	22 19	4 44	20 01	7 49	22 30	4 30	20 37	7 45	22 57	4 17	20 18	7 38	22 40			4 17	20 18	7 38	22 40		
192	10	Sat	4 24	19 51	8 52	22 43	4 45	20 01	9 10	22 56	4 31	20 36	9 13	23 16	4 18	20 17	9 05	23 00			4 18	20 17	9 05	23 00		
193	11	Sun	4 24	19 50	10 12	23 04	4 46	20 00	10 29	23 19	4 32	20 36	10 38	23 32	4 19	20 16	10 29	23 17			4 19	20 16	10 29	23 17		
194	12	Mon	4 25	19 50	11 29	23 25	4 46	20 00	11 44	23 41	4 33	20 35	12 00	23 48	4 20	20 16	11 50	23 33			4 20	20 16	11 50	23 33		
195	13	Tue	4 26	19 50	12 44	23 46	4 47	19 59	12 57	...	4 33	20 34	13 21	...	4 21	20 15	13 10	23 50			4 21	20 15	13 10	23 50		
196	14	Wed	4 27	19 49	13 58	...	4 48	19 58	14 10	...	4 34	20 33	14 40	...	4 22	20 14	14 28	...			4 22	20 14	14 28	...		
197	15	Thu	4 28	19 48	15 12	0 08	4 49	19 57	15 22	0 28	4 35	20 32	15 59	0 22	4 23	20 13	15 46	0 10			4 23	20 13	15 46	0 10		
198	16	Fri	4 29	19 48	16 24	0 35	4 50	19 57	16 33	0 56	4 36	20 31	17 15	0 44	4 24	20 12	16 51	0 33			4 24	20 12	16 51	0 33		
199	17	Sat	4 30	19 47	17 32	1 07	4 51	19 56	17 40	1 29	4 38	20 30	18 26	1 13	4 25	20 11	18 01	1 03			4 25	20 11	18 01	1 03		
200	18	Sun	4 31	19 46	18 33	1 48	4 52	19 56	18 40	2 11	4 39	20 29	19 28	1 51	4 26	20 10	19 12	1 42			4 26	20 10	19 12	1 42		
201	19	Mon	4 32	19 46	19 24	2 36	4 53	19 55	19 32	3 00	4 40	20 28	20 19	2 39	4 27	20 09	20 01	2 32			4 27	20 09	20 01	2 32		
202	20	Tue	4 33	19 44	20 06	3 34	4 54	19 54	20 14	3 57	4 41	20 27	20 57	3 38	4 28	20 08	20 39	3 31			4 28	20 08	20 39	3 31		
203	21	Wed	4 34	19 43	20 39	4 37	4 55	19 53	20 48	4 59	4 42	20 26	21 26	4 44	4 30	20 07	21 08	4 37			4 30	20 07	21 08	4 37		
204	22	Thu	4 35	19 42	21 05	5 42	4 56	19 52	21 15	6 03	4 44	20 25	21 47	5 53	4 31	20 06	21 50	5 46			4 31	20 06	21 50	5 46		
205	23	Fri	4 36	19 41	21 27	6 48	4 57	19 51	21 38	7 08	4 45	20 24	22 04	7 04	4 32	20 05	21 48	6 56			4 32	20 05	21 48	6 56		
206	24	Sat	4 37	19 40	21 46	7 52	4 58	19 50	21 59	8 11	4 46	20 22	22 19	8 13	4 33	20 04	22 03	8 04			4 33	20 04	22 03	8 04		
207	25	Sun	4 38	19 39	22 03	8 56	4 59	19 49	22 16	9 14	4 48	20 21	22 32	9 22	4 35	20 02	22 16	10 11			4 35	20 02	22 16	10 11		
208	26	Mon	4 39	19 38	22 19	10 00	5 00	19 48	22 34	10 16	4 49	20 20	22 44	10 29	4 36	20 01	22 29	10 18			4 36	20 01	22 29	10 18		
209	27	Tue	4 40	19 37	22 36	11 05	5 01	19 47	22 52	11 19	4 51	20 18	22 57	11 37	4 37	20 00	22 43	11 26			4 37	20 00	22 43	11 26		
210	28	Wed	4 41	19 36	22 55	12 11	5 02	19 46	23 13	12 23	4 52	20 17	23 12	12 48	4 39	19 59	22 59	12 37			4 39	19 59	22 59	12 37		
211	29	Thu	4 43	19 35	23 18	13 19	5 03	19 45	23 37	13 30	4 53	20 16	23 10	14 02	4 40	19 57	23 18	13 50			4 40	19 57	23 18	13 50		
212	30	Fri	4 44	19 34	23 46	14 32	5 04	19 44	...	14 42	4 55	20 14	23 55	15 19	4 41	19 56	23 44	15 06			4 41	19 56	23 44	15 06		
213	31	Sat	4 45	19 32	...	15 45	5 05	19 43	0 07	15 54	4 56	20 13	...	16 38	4 43	19 54	...	16 24			4 43	19 54	...	16 24		

AUGUST

1948

See notes on page 7

● NEW MOON.... 4 D. 23 H. 13 M } Moon's
 ○ FIRST QUARTER.. 11 D. 14 H. 40 M } Phases
 ○ FULL MOON.... 19 D. 12 H. 32 M } E.S.T.
 ○ LAST QUARTER.. 27 D. 13 H. 46 M }
 PERIGEE..... 5 D. 15 H.
 APOGEE..... 20 D. 4 H.

Day of Yr.	Day of Mo.	Day of Week	OTTAWA Lat. 45° 24' Lon. 75° 42'						TORONTO Lat. 43° 40' Lon. 79° 24'						WINNIPEG Lat. 49° 53' Lon. 97° 07'						VANCOUVER Lat. 49° 14' Lon. 123° 07'					
			SUN			MOON			SUN			MOON			SUN			MOON			SUN			MOON		
			Rises	Sets		Rises	Sets		Rises	Sets		Rises	Sets		Rises	Sets		Rises	Sets		Rises	Sets		Rises	Sets	
			h m	h m		h m	h m		h m	h m		h m	h m		h m	h m		h m	h m		h m	h m		h m	h m	
214	1	Sun	4 46	19 31	0 23	16 58	5 06	19 41	0 45	17 06	4 57	20 12	0 28	17 54	4 44	19 53	0 19	17 39								
215	2	Mon	4 47	19 30	1 13	18 05	5 07	19 40	1 36	18 12	4 59	20 10	1 17	19 00	4 46	19 52	1 09	18 43								
216	3	Tue	4 48	19 28	2 18	19 00	5 08	19 39	2 41	19 08	5 00	20 08	2 22	19 52	4 47	19 50	2 16	19 34								
217	4	Wed	4 50	19 27	3 35	19 44	5 09	19 38	3 58	19 53	5 02	20 06	3 43	20 30	4 48	19 48	3 38	20 12								
218	5	Thu	4 51	19 25	5 00	20 17	5 10	19 37	5 21	20 28	5 03	20 04	5 13	20 58	4 50	19 46	5 07	20 41								
219	6	Fri	4 52	19 24	6 26	20 44	5 12	19 35	6 46	20 56	5 05	20 03	6 45	21 19	4 51	19 45	6 38	21 03								
220	7	Sat	4 54	19 23	7 50	21 07	5 13	19 34	8 08	21 21	5 06	20 01	8 15	21 37	4 52	19 43	8 06	21 21								
221	8	Sun	4 55	19 22	9 11	21 28	5 14	19 33	9 27	21 44	5 08	20 00	9 41	21 53	4 54	19 41	9 32	21 38								
222	9	Mon	4 56	19 20	10 29	21 49	5 15	19 31	10 44	22 06	5 09	19 58	11 05	22 09	4 55	19 40	10 54	21 55								
223	10	Tue	4 57	19 18	11 46	22 11	5 16	19 30	11 59	22 30	5 11	19 56	12 26	22 27	4 56	19 38	12 15	22 14								
224	11	Wed	4 58	19 17	13 02	22 36	5 17	19 28	13 12	22 57	5 12	19 55	13 02	22 48	4 56	19 36	13 35	22 34								
225	12	Thu	4 59	19 15	14 16	23 08	5 18	19 27	14 25	23 30	5 13	19 53	15 06	23 14	4 59	19 35	14 52	23 04								
226	13	Fri	5 00	19 14	15 26	23 46	5 19	19 25	15 33	23 39	5 15	19 51	16 19	23 49	5 01	19 33	16 24	23 40								
227	14	Sat	5 02	19 12	16 29	23 59	5 20	19 24	16 36	23 49	5 16	19 49	17 18	23 59	5 02	19 31	17 08	23 59								
228	15	Sun	5 03	19 11	17 23	0 32	5 22	19 22	17 30	0 55	5 18	19 47	18 17	0 34	5 04	19 29	18 00	0 26								
229	16	Mon	5 04	19 09	18 07	0 26	5 23	19 20	18 14	1 30	5 19	19 45	18 58	1 30	5 05	19 27	18 41	1 23								
230	17	Tue	5 05	19 07	18 42	0 28	5 24	19 18	18 14	2 51	5 21	19 43	19 29	2 34	5 07	19 25	19 13	2 27								
231	18	Wed	5 07	19 05	19 09	3 33	5 25	19 16	19 19	3 55	5 22	19 41	19 53	3 43	5 08	19 24	19 35	3 35								
232	19	Thu	5 08	19 04	19 32	4 39	5 26	19 16	19 43	4 59	5 24	19 39	20 12	4 53	5 10	19 22	19 54	4 45								
233	20	Fri	5 09	19 02	19 51	5 44	5 27	19 15	20 04	6 03	5 25	19 37	20 26	6 03	5 11	19 20	20 09	5 05								
234	21	Sat	5 10	19 00	20 09	6 48	5 28	19 13	20 22	7 06	5 27	19 35	20 39	7 12	5 12	19 18	20 23	7 02								
235	22	Sun	5 12	18 59	20 25	7 52	5 30	19 12	20 40	8 08	5 28	19 34	20 52	8 20	5 14	19 16	20 36	8 09								
236	23	Mon	5 13	18 57	20 41	8 56	5 31	19 10	20 58	9 11	5 30	19 32	21 04	9 28	5 15	19 14	20 49	9 17								
237	24	Tue	5 14	18 56	21 00	10 01	5 32	19 08	21 17	10 14	5 31	19 30	21 18	10 37	5 17	19 12	21 04	10 26								
238	25	Wed	5 15	18 54	21 20	11 08	5 33	19 06	21 39	11 20	5 33	19 28	21 34	11 48	5 18	19 10	21 21	11 36								
239	26	Thu	5 16	18 52	21 45	12 17	5 34	19 05	22 05	12 28	5 34	19 25	21 54	13 03	5 20	19 08	21 43	12 50								
240	27	Fri	5 18	18 50	22 18	13 29	5 35	19 03	22 39	13 38	5 36	19 23	22 24	14 20	5 21	19 06	22 23	14 06								
241	28	Sat	5 19	18 48	23 00	14 42	5 36	19 01	23 23	14 49	5 37	19 21	23 03	15 35	5 23	19 04	22 55	15 01								
242	29	Sun	5 20	18 46	23 56	15 49	5 38	18 59	23 59	15 56	5 38	19 23	23 59	16 45	5 24	19 02	23 56	16 28								
243	30	Mon	5 21	18 44	24 51	16 48	5 39	18 58	0 19	16 55	5 40	19 17	24 51	17 41	5 26	19 00	24 51	17 24								
244	31	Tue	5 22	18 42	1 06	17 35	5 40	18 56	1 30	17 43	5 42	19 15	1 11	18 25	5 27	18 58	1 06	18 07								

SEPTEMBER 1948

● NEW MOON. 3 d. 6 h. 21 m

☾ FIRST QUARTER. . . 10 d. 2 h. 5 m

☉ FULL MOON. 18 d. 4 h. 43 m

☾ LAST QUARTER. . . 26 d. 0 h. 7 m

Moon's Phases

E.S.T.

PERIGEE. 3 d. 1 h.

APOGEE. 16 d. 6 h.

See notes on page 7

Day of Yr.	Day of Mo.	Day of Week	OTTAWA Lat. 45° 24' Lon. 75° 42'						TORONTO Lat. 43° 40' Lon. 79° 24'						WINNIPEG Lat. 49° 53' Lon. 97° 07'						VANCOUVER Lat. 49° 14' Lon. 123° 07'					
			SUN		MOON				SUN		MOON				SUN		MOON				SUN		MOON			
			Rises	Sets	Rises	Sets	Rises	Sets	Rises	Sets	Rises	Sets	Rises	Sets	Rises	Sets	Rises	Sets	Rises	Sets	Rises	Sets	Rises	Sets		
			<i>h m</i>	<i>h m</i>	<i>h m</i>	<i>h m</i>	<i>h m</i>	<i>h m</i>	<i>h m</i>	<i>h m</i>	<i>h m</i>	<i>h m</i>	<i>h m</i>	<i>h m</i>	<i>h m</i>	<i>h m</i>	<i>h m</i>	<i>h m</i>	<i>h m</i>	<i>h m</i>	<i>h m</i>	<i>h m</i>	<i>h m</i>	<i>h m</i>	<i>h m</i>	
245	1	Wed	5 24	18 41	2 27	18 13	5 41	18 55	2 49	18 22	5 43	19 12	2 37	18 56	5 28	18 56	2 31	18 39			5 28	18 56	2 31	18 39		
246	2	Thu	5 25	18 39	3 53	18 42	5 42	18 53	4 13	18 54	5 45	19 10	4 09	19 20	5 30	18 54	4 02	19 03			5 30	18 54	4 02	19 03		
247	3	Fri	5 26	18 37	5 19	19 07	5 43	18 51	5 37	19 20	5 46	19 08	5 41	19 39	5 31	18 52	5 33	19 23			5 31	18 52	5 33	19 23		
248	4	Sat	5 27	18 35	6 43	19 29	5 44	18 49	7 00	19 43	5 48	19 06	7 10	19 56	5 33	18 49	7 01	19 41			5 33	18 49	7 01	19 41		
249	5	Sun	5 29	18 34	8 05	19 50	5 45	18 48	8 20	20 06	5 49	19 04	8 38	20 12	5 34	18 47	7 28	19 58			5 34	18 47	7 28	19 58		
250	6	Mon	5 30	18 32	9 26	20 10	5 46	18 46	9 39	20 30	5 51	19 02	10 04	20 30	5 36	18 45	9 53	20 16			5 36	18 45	9 53	20 16		
251	7	Tue	5 31	18 30	10 44	20 38	5 48	18 44	10 56	20 57	5 52	19 01	11 28	20 50	5 37	18 43	11 16	20 38			5 37	18 43	11 16	20 38		
252	8	Wed	5 32	18 28	12 02	21 07	5 49	18 42	12 11	21 28	5 54	18 58	12 50	21 15	5 38	18 41	12 37	21 04			5 38	18 41	12 37	21 04		
253	9	Thu	5 34	18 26	13 15	21 43	5 50	18 40	13 24	22 05	5 55	18 56	14 08	21 47	5 40	18 39	13 54	21 38			5 40	18 39	13 54	21 38		
254	10	Fri	5 35	18 24	14 22	22 27	5 51	18 38	14 29	22 50	5 57	18 54	15 18	22 59	5 41	18 37	15 02	22 21			5 41	18 37	15 02	22 21		
255	11	Sat	5 36	18 22	15 21	23 20	5 52	18 36	15 27	23 43	6 00	18 51	16 16	23 22	5 43	18 34	15 59	23 15			5 43	18 34	15 59	23 15		
256	12	Sun	5 37	18 20	16 08	...	5 53	18 34	16 15	...	6 08	18 49	17 01	...	5 44	18 32	16 43	...			5 44	18 32	16 43	...		
257	13	Mon	5 38	18 18	16 45	0 19	5 54	18 32	16 53	0 42	6 01	18 47	17 35	0 24	5 46	18 30	17 17	0 17			5 46	18 30	17 17	0 17		
258	14	Tue	5 40	18 16	17 15	1 24	5 56	18 31	17 24	1 46	6 03	18 45	18 00	1 32	5 47	18 28	17 42	1 25			5 47	18 28	17 42	1 25		
259	15	Wed	5 41	18 14	17 38	2 30	5 57	18 29	17 49	2 51	6 04	18 43	18 19	2 43	5 49	18 26	18 02	2 35			5 49	18 26	18 02	2 35		
260	16	Thu	5 42	18 12	17 58	3 35	5 58	18 28	18 10	3 55	6 06	18 40	18 34	3 53	5 50	18 24	18 17	3 44			5 50	18 24	18 17	3 44		
261	17	Fri	5 43	18 10	18 16	4 40	5 59	18 26	18 29	4 59	6 07	18 38	18 47	5 02	5 52	18 22	18 31	4 53			5 52	18 22	18 31	4 53		
262	18	Sat	5 44	18 08	18 32	5 45	6 00	18 24	18 47	6 01	6 08	18 36	19 00	6 11	5 53	18 20	18 44	6 01			5 53	18 20	18 44	6 01		
263	19	Sun	5 46	18 06	18 48	6 48	6 01	18 22	19 04	7 03	6 10	18 34	19 12	7 19	5 54	18 17	18 57	7 08			5 54	18 17	18 57	7 08		
264	20	Mon	5 47	18 05	19 05	7 54	6 02	18 20	19 22	8 07	6 12	18 32	19 24	8 28	5 56	18 15	19 11	8 17			5 56	18 15	19 11	8 17		
265	21	Tue	5 48	18 03	19 25	8 59	6 03	18 18	19 43	9 12	6 13	18 29	19 40	9 39	5 57	18 13	19 27	9 27			5 57	18 13	19 27	9 27		
266	22	Wed	5 50	18 01	19 48	10 09	6 04	18 16	20 08	10 19	6 14	18 27	19 59	10 53	5 59	18 11	19 47	10 40			5 59	18 11	19 47	10 40		
267	23	Thu	5 51	18 00	20 17	11 19	6 06	18 14	20 38	11 28	6 16	18 25	20 24	12 08	6 00	18 09	20 13	11 55			6 00	18 09	20 13	11 55		
268	24	Fri	5 52	17 58	20 55	12 30	6 07	18 12	21 17	12 38	6 18	18 23	20 58	13 24	6 02	18 07	20 50	13 10			6 02	18 07	20 50	13 10		
269	25	Sat	5 53	17 56	21 44	13 38	6 08	18 11	22 08	13 45	6 19	18 21	21 47	14 34	6 03	18 04	21 40	14 19			6 03	18 04	21 40	14 19		
270	26	Sun	5 54	17 54	22 47	14 39	6 09	18 09	23 10	14 45	6 21	18 18	22 51	15 34	6 05	18 02	22 45	15 17			6 05	18 02	22 45	15 17		
271	27	Mon	5 56	17 51	...	15 29	6 10	18 07	...	15 37	6 22	18 16	...	16 21	6 06	18 00	...	16 03			6 06	18 00	...	16 03		
272	28	Tue	5 57	17 49	...	0 01 16 09	6 12	18 05	...	0 24 16 18	6 23	18 14	...	0 09 16 56	6 08	17 58	...	0 03 16 38			6 08	17 58	...	0 03 16 38		
273	29	Wed	5 58	17 47	...	1 23 16 41	6 13	18 03	...	1 44 16 51	6 25	18 12	...	1 36 17 21	6 09	17 56	...	1 30 17 04			6 09	17 56	...	1 30 17 04		
274	30	Thu	5 59	17 45	...	2 46 17 07	6 14	18 01	...	3 06 17 19	6 26	18 10	...	3 06 17 41	6 10	17 54	...	2 58 17 25			6 10	17 54	...	2 58 17 25		

OCTOBER 1948

● NEW MOON. 2 d. 14 h. 42 m

☾ FIRST QUARTER. . . 9 d. 17 h. 10 m

☉ FULL MOON. 17 d. 21 h. 23 m

☾ LAST QUARTER. . . 25 d. 8 h. 41 m

Moon's Phases

E.S.T.

PERIGEE. 1 d. 11 h.

APOGEE. 13 d. 16 h.

PERIGEE. 29 d. 15 h.

See notes on page 7

Day of Yr.	Day of Mo.	Day of Week	OTTAWA Lat. 45° 24' Lon. 75° 42'						TORONTO Lat. 43° 40' Lon. 79° 24'						WINNIPEG Lat. 49° 53' Lon. 97° 07'						VANCOUVER Lat. 49° 14' Lon. 123° 07'					
			SUN		MOON				SUN		MOON				SUN		MOON				SUN		MOON			
			Rises	Sets	Rises	Sets	Rises	Sets	Rises	Sets	Rises	Sets	Rises	Sets	Rises	Sets	Rises	Sets	Rises	Sets	Rises	Sets	Rises	Sets		
			<i>h m</i>	<i>h m</i>	<i>h m</i>	<i>h m</i>	<i>h m</i>	<i>h m</i>	<i>h m</i>	<i>h m</i>	<i>h m</i>	<i>h m</i>	<i>h m</i>	<i>h m</i>	<i>h m</i>	<i>h m</i>	<i>h m</i>	<i>h m</i>	<i>h m</i>	<i>h m</i>	<i>h m</i>	<i>h m</i>	<i>h m</i>	<i>h m</i>	<i>h m</i>	
275	1	Fri	6 01	17 43	4 11	17 30	6 15	17 59	4 28	17 43	6 28	18 07	4 36	17 59	6 12	17 51	3 27	17 43			6 12	17 51	3 27	17 43		
276	2	Sat	6 02	17 42	5 34	17 50	6 16	17 57	5 50	18 06	6 29	18 05	6 04	18 15	6 14	17 49	5 54	18 00			6 14	17 49	5 54	18 00		
277	3	Sun	6 03	17 40	6 56	18 12	6 17	17 55	7 10	18 30	6 31	18 03	7 31	18 32	6 15	17 47	7 21	18 18			6 15	17 47	7 21	18 18		
278	4	Mon	6 05	17 38	8 17	18 36	6 18	17 54	8 29	18 55	6 33	18 01	8 59	18 50	6 16	17 45	8 48	18 38			6 16	17 45	8 48	18 38		
279	5	Tue	6 06	17 36	9 38	19 04	6 19	17 52	9 48	19 25	6 34	17 59	10 25	19 14	6 18	17 43	10 13	19 02			6 18	17 43	10 13	19 02		
280	6	Wed	6 07	17 34	10 56	19 38	6 20	17 51	11 05	20 00	6 36	17 57	11 48	19 42	6 20	17 41	11 34	19 33			6 20	17 41	11 34	19 33		
281	7	Thu	6 08	17 32	12 09	20 19	6 22	17 49	12 16	20 42	6 38	17 54	13 04	20 22	6 21	17 39	12 48	20 13			6 21	17 39	12 48	20 13		
282	8	Fri	6 10	17 30	13 12	21 10	6 23	17 47	13 19	21 34	6 39	17 52	14 08	21 11	6 22	17 37	13 52	21 04			6 22	17 37	13 52	21 04		
283	9	Sat	6 11	17 29	14 05	22 09	6 24	17 45	14 12	22 32	6 41	17 50	14 59	22 12	6 24	17 35	14 42	22 05			6 24	17 35	14 42	22 05		
284	10	Sun	6 13	17 27	14 46	23 13	6 25	17 44	14 54	23 35	6 42	17 48	15 37	23 19	6 26	17 33	15 19	23 12			6 26	17 33	15 19	23 12		
285	11	Mon	6 14	17 25	15 18		6 27	17 42	15 27		6 44	17 46	16 04		6 27	17 31	15 47				6 27	17 31	15 47			
286	12	Tue	6 15	17 23	15 44	0 19	6 28	17 40	15 54	0 40	6 45	17 44	16 25	0 30	6 29	17 29	16 06	0 22			6 29	17 29	16 06	0 22		
287	13	Wed	6 16	17 22	16 05	1 25	6 29	17 38	16 16	1 45	6 47	17 42	16 42	1 40	6 31	17 27	16 25	1 32			6 31	17 27	16 25	1 32		
288	14	Thu	6 18	17 20	16 22	2 30	6 30	17 37	16 35	2 49	6 49	17 40	16 56	2 50	6 32	17 25	16 39	2 41			6 32	17 25	16 39	2 41		
289	15	Fri	6 19	17 18	16 39	3 34	6 32	17 35	16 53	3 52	6 50	17 38	17 08	3 59	6 33	17 23	16 52	3 49			6 33	17 23	16 52	3 49		
290	16	Sat	6 20	17 16	16 55	4 38	6 33	17 34	17 10	4 54	6 52	17 36	17 20	5 07	6 35	17 21	17 05	4 56			6 35	17 21	17 05	4 56		
291	17	Sun	6 21	17 14	17 11	5 43	6 34	17 32	17 28	5 57	6 53	17 34	17 32	6 17	6 36	17 19	17 18	6 05			6 36	17 19	17 18	6 05		
292	18	Mon	6 23	17 13	17 10	6 50	6 35	17 30	17 49	7 03	6 55	17 32	17 47	7 28	6 38	17 17	17 34	7 16			6 38	17 17	17 34	7 16		
293	19	Tue	6 24	17 11	17 52	7 59	6 36	17 29	18 12	8 10	6 57	17 30	18 04	8 42	6 40	17 15	17 52	8 30			6 40	17 15	17 52	8 30		
294	20	Wed	6 25	17 09	18 19	9 09	6 37	17 27	18 40	9 19	6 58	17 28	18 27	9 58	6 41	17 13	18 16	9 45			6 41	17 13	18 16	9 45		
295	21	Thu	6 26	17 07	18 54	10 22	6 39	17 26	19 16	10 30	7 00	17 26	18 58	11 14	6 43	17 11	18 49	11 00			6 43	17 11	18 49	11 00		
296	22	Fri	6 28	17 06	19 40	11 32	6 40	17 24	20 03	11 39	7 01	17 24	19 42	12 27	6 44	17 09	19 34	12 11			6 44	17 09	19 34	12 11		
297	23	Sat	6 29	17 04	20 38	12 34	6 41	17 22	21 01	12 41	7 03	17 22	20 40	13 30	6 46	17 07	20 34	13 13			6 46	17 07	20 34	13 13		
298	24	Sun	6 31	17 02	21 47	13 27	6 42	17 21	22 10	13 34	7 05	17 20	21 52	14 20	6 48	17 05	21 46	14 03			6 48	17 05	21 46	14 03		
299	25	Mon	6 32	17 01	23 04	14 09	6 44	17 19	23 26	14 17	7 06	17 18	23 15	14 57	6 49	17 04	23 08	14 39			6 49	17 04	23 08	14 39		
300	26	Tue	6 35	16 59		14 42	6 45	17 18		14 52	7 08	17 16		15 25	6 51	17 02		15 08			6 51	17 02		15 08		
301	27	Wed	6 35	16 58	0 21	15 09	6 46	17 16	0 45	15 20	7 10	17 14	0 45	15 46	6 52	17 00	0 34	15 30			6 52	17 00	0 34	15 30		
302	28	Thu	6 36	16 56	1 16	15 32	6 48	17 15	2 04	15 45	7 11	17 12	2 08	16 04	6 54	16 58	2 00	15 48			6 54	16 58	2 00	15 48		
303	29	Fri	6 37	16 55	3 06	15 52	6 49	17 13	3 23	16 07	7 13	17 11	3 34	16 20	6 55	16 57	3 25	16 04			6 55	16 57	3 25	16 04		
304	30	Sat	6 39	16 53	4 27	16 13	6 50	17 12	4 42	16 30	7 14	17 09	5 00	16 35	6 57	16 55	4 50	16 21			6 57	16 55	4 50	16 21		
305	31	Sun	6 40	16 52	5 47	16 35	6 52	17 10	6 00	16 53	7 16	17 08	6 26	16 53	6 58	16 53	6 15	16 39			6 58	16 53	6 15	16 39		

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● NEW MOON.... 1 D. 1 H. 2 M }
 ☾ FIRST QUARTER.. 8 D. 11 H. 46 M } **Moon's Phases**
 ○ FULL MOON.... 16 D. 13 H. 31 M } E.S.T. { APOGEE..... 10 D. 10 H.
 ☾ LAST QUARTER.. 23 D. 16 H. 22 M } PERIGEE..... 25 D. 20 H.
 ● NEW MOON.... 30 D. 13 H. 44 M }

Day of Yr.	Day of Mo.	Day of Week	OTTAWA Lat. 45° 24' Lon. 75° 42'						TORONTO Lat. 43° 40' Lon. 79° 24'						WINNIPEG Lat. 49° 53' Lon. 97° 07'						VANCOUVER Lat. 49° 14' Lon. 123° 07'					
			SUN			MOON			SUN			MOON			SUN			MOON			SUN			MOON		
			Rises	Sets	Rises	Sets	Rises	Sets	Rises	Sets	Rises	Sets	Rises	Sets	Rises	Sets	Rises	Sets	Rises	Sets	Rises	Sets	Rises	Sets	Rises	Sets
			h m	h m	h m	h m	h m	h m	h m	h m	h m	h m	h m	h m	h m	h m	h m	h m	h m	h m	h m	h m	h m	h m	h m	h m
306	1	Mon	6 42	16 50	7 08	17 01	6 53	17 09	7 19	17 21	7 18	17 06	7 53	17 13	7 00	16 52	7 41	17 01	7 02	16 50	9 05	17 29	7 03	16 49	10 26	18 05
307	2	Tue	6 43	16 49	8 29	17 32	6 54	17 08	8 38	17 53	7 19	17 07	9 18	17 39	7 02	16 50	9 05	17 29	7 03	16 49	10 26	18 05	7 05	16 47	11 37	18 52
308	3	Wed	6 45	16 48	9 47	18 10	6 56	17 07	9 55	18 32	7 21	17 02	10 40	18 14	7 03	16 49	10 26	18 05	7 05	16 47	11 37	18 52	7 07	16 45	12 34	19 50
309	4	Thu	6 46	16 46	10 56	18 57	6 57	17 05	11 03	19 21	7 23	17 01	11 52	18 59	7 05	16 47	11 37	18 52	7 07	16 45	12 34	19 50	7 09	16 44	13 18	20 56
310	5	Fri	6 47	16 45	11 56	19 54	6 58	17 04	12 02	20 18	7 25	16 59	12 52	19 57	7 07	16 45	12 34	19 50	7 10	16 42	13 49	22 07	7 10	16 42	13 49	22 07
311	6	Sat	6 49	16 43	12 42	20 58	7 01	17 03	12 49	21 21	7 26	16 57	13 36	21 03	7 09	16 44	13 18	20 56	7 12	16 40	14 13	23 18	7 12	16 40	14 13	23 18
312	7	Sun	6 50	16 42	13 19	22 04	7 03	17 02	13 27	22 26	7 28	16 56	14 07	22 14	7 10	16 42	13 49	22 07	7 12	16 40	14 13	23 18	7 14	16 38	14 31	23 18
313	8	Mon	6 52	16 40	13 46	23 11	7 03	17 01	13 56	23 32	7 30	16 55	14 31	23 26	7 12	16 40	14 13	23 18	7 14	16 38	14 31	23 18	7 15	16 37	15 00	0 27
314	9	Tue	6 54	16 39	14 09	24 20	7 04	16 59	14 20	24 20	7 31	16 53	14 48	24 20	7 14	16 38	14 31	23 18	7 15	16 37	15 00	0 27	7 16	16 36	15 15	1 35
315	10	Wed	6 55	16 38	14 28	0 17	7 05	16 58	14 40	0 36	7 32	16 52	15 03	0 36	7 15	16 37	15 00	0 27	7 16	16 36	15 15	1 35	7 17	16 35	15 30	2 43
316	11	Thu	6 56	16 37	14 45	1 22	7 06	16 57	14 58	1 39	7 34	16 50	15 16	1 45	7 16	16 36	15 15	1 35	7 17	16 35	15 30	2 43	7 18	16 34	15 45	3 51
317	12	Fri	6 58	16 36	15 01	2 26	7 08	16 56	15 16	2 42	7 36	16 48	15 28	2 53	7 19	16 35	15 30	2 43	7 18	16 34	15 45	3 51	7 20	16 33	15 55	5 02
318	13	Sat	6 59	16 35	15 17	3 31	7 09	16 55	15 34	3 45	7 37	16 47	15 40	4 02	7 20	16 34	15 45	3 51	7 19	16 33	15 55	5 02	7 21	16 32	16 10	6 14
319	14	Sun	7 00	16 34	15 36	4 36	7 10	16 54	15 53	4 50	7 40	16 46	15 54	5 12	7 21	16 33	16 10	6 14	7 20	16 32	16 25	7 29	7 22	16 31	16 25	7 29
320	15	Mon	7 01	16 33	15 56	5 44	7 12	16 53	16 15	5 56	7 41	16 46	16 10	6 26	7 23	16 31	16 57	6 14	7 22	16 30	16 42	8 06	7 24	16 30	16 20	8 18
321	16	Tue	7 03	16 32	16 21	6 56	7 13	16 52	16 42	7 06	7 43	16 43	16 31	7 42	7 24	16 30	16 20	8 18	7 23	16 29	16 49	9 26	7 25	16 29	16 10	9 38
322	17	Wed	7 04	16 31	16 54	8 09	7 14	16 51	17 16	8 18	7 44	16 42	16 59	9 00	7 26	16 29	16 49	9 26	7 25	16 28	16 10	10 46	7 26	16 28	16 10	11 01
323	18	Thu	7 06	16 30	17 36	9 21	7 16	16 50	17 59	9 29	7 46	16 41	17 39	10 16	7 27	16 28	17 31	10 46	7 26	16 27	16 10	12 14	7 27	16 27	16 10	12 14
324	19	Fri	7 07	16 29	18 32	10 28	7 17	16 50	18 55	10 34	7 47	16 40	18 33	11 23	7 29	16 27	18 27	11 07	7 27	16 26	16 10	14 22	7 28	16 26	16 10	14 22
325	20	Sat	7 08	16 28	19 37	11 25	7 18	16 49	20 01	11 32	7 49	16 39	19 42	12 18	7 30	16 26	19 36	12 01	7 28	16 25	16 10	16 30	7 29	16 25	16 10	16 30
326	21	Sun	7 10	16 27	20 53	12 10	7 20	16 48	21 15	12 18	7 50	16 38	21 02	12 59	7 32	16 24	20 56	12 42	7 30	16 24	16 10	18 38	7 31	16 23	16 10	18 38
327	22	Mon	7 11	16 26	22 12	12 46	7 21	16 47	22 32	12 55	7 52	16 37	22 26	13 30	7 33	16 23	22 01	13 13	7 31	16 22	16 10	20 46	7 32	16 22	16 10	20 46
328	23	Tue	7 12	16 26	23 32	13 13	7 22	16 47	23 49	13 24	7 53	16 36	23 52	13 52	7 35	16 22	23 44	13 35	7 32	16 21	16 10	22 54	7 33	16 21	16 10	22 54
329	24	Wed	7 13	16 25	24 53	13 36	7 23	16 46	24 53	13 36	7 54	16 35	24 53	14 10	7 36	16 22	24 44	13 54	7 33	16 21	16 10	24 54	7 34	16 21	16 10	24 54
330	25	Thu	7 15	16 24	0 50	13 56	7 24	16 46	0 18	14 10	7 56	16 34	0 18	14 26	7 38	16 21	0 17	14 10	7 35	16 20	16 10	26 02	7 36	16 20	16 10	26 02
331	26	Fri	7 16	16 24	2 08	14 17	7 26	16 45	2 24	14 33	7 58	16 33	2 38	14 40	7 39	16 20	1 28	14 26	7 36	16 19	16 10	27 10	7 37	16 19	16 10	27 10
332	27	Sat	7 17	16 23	3 26	14 37	7 27	16 44	3 39	14 54	7 59	16 32	3 42	14 56	7 41	16 19	3 51	14 43	7 38	16 18	16 10	28 18	7 39	16 18	16 10	28 18
333	28	Sun	7 19	16 23	4 44	15 01	7 28	16 44	4 56	15 20	8 00	16 32	5 26	15 15	7 42	16 18	5 14	15 03	7 40	16 17	16 10	29 26	7 41	16 17	16 10	29 26
334	29	Mon	7 20	16 22	6 04	15 28	7 29	16 43	6 13	15 49	8 02	16 31	6 50	15 38	7 44	16 18	6 38	15 26	7 42	16 17	16 10	30 34	7 43	16 17	16 10	30 34
335	30	Tue	7 21	16 22	7 22	16 03	7 30	16 43	7 30	16 25	8 04	16 30	8 13	16 08	7 45	16 17	7 59	15 58	7 45	16 17	16 10	31 42	7 46	16 17	16 10	31 42

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☾ FIRST QUARTER.. 8 D. 8 H. 57 M }
 ○ FULL MOON.... 16 D. 4 H. 11 M } **Moon's Phases**
 ☾ LAST QUARTER.. 23 D. 0 H. 12 M } E.S.T. { APOGEE..... 8 D. 6 H.
 ● NEW MOON.... 30 D. 4 H. 44 M } PERIGEE..... 20 D. 12 H.

Day of Yr.	Day of Mo.	Day of Week	OTTAWA Lat. 45° 24' Lon. 75° 42'						TORONTO Lat. 43° 40' Lon. 79° 24'						WINNIPEG Lat. 49° 53' Lon. 97° 07'						VANCOUVER Lat. 49° 14' Lon. 123° 07'					
			SUN			MOON			SUN			MOON			SUN			MOON			SUN			MOON		
			Rises	Sets		Rises	Sets		Rises	Sets		Rises	Sets		Rises	Sets		Rises	Sets		Rises	Sets		Rises	Sets	
			h m	h m		h m	h m		h m	h m		h m	h m		h m	h m		h m	h m		h m	h m		h m	h m	
336	1	Wed	7 22	16 22		8 36	16 46		7 31	16 42		8 43	17 09		8 05	16 30		9 30	16 49		7 46	16 17		9 15	16 40	
337	2	Thu	7 23	16 21		9 41	17 38		7 32	16 42		9 48	18 03		8 06	16 29		10 36	17 41		7 48	16 16		10 20	17 34	
338	3	Fri	7 25	16 21		10 34	18 41		7 33	16 42		10 41	19 04		8 08	16 29		11 28	18 45		7 49	16 16		11 10	18 38	
339	4	Sat	7 26	16 20		11 15	19 47		7 34	16 41		11 23	20 10		8 09	16 28		12 05	19 55		7 50	16 15		11 47	19 48	
340	5	Sun	7 27	16 20		11 47	20 56		7 35	16 41		11 56	21 17		8 10	16 28		12 32	21 08		7 51	16 15		12 15	21 00	
341	6	Mon	7 28	16 20		12 12	22 02		7 36	16 41		12 22	22 22		8 11	16 28		12 53	22 19		7 52	16 15		12 35	21 11	
342	7	Tue	7 29	16 20		12 32	23 07		7 37	16 41		12 44	23 26		8 12	16 27		13 08	23 29		7 54	16 14		12 52	22 19	
343	8	Wed	7 30	16 20		12 50			7 38	16 41		13 03			8 13	16 27		13 22			7 55	16 14		13 06		
344	9	Thu	7 31	16 20		13 05	0 12		7 39	16 41		13 20	0 29		8 14	16 27		13 34	0 37		7 56	16 14		13 18	0 27	
345	10	Fri	7 32	16 20		13 21	1 15		7 40	16 41		13 37	1 30		8 15	16 27		13 46	1 45		7 57	16 14		13 31	1 34	
346	11	Sat	7 32	16 20		13 38	2 19		7 41	16 41		13 55	2 33		8 16	16 27		13 59	2 54		7 58	16 14		13 45	2 43	
347	12	Sun	7 33	16 20		13 58	3 26		7 42	16 41		14 16	3 39		8 17	16 27		14 14	4 06		7 59	16 14		14 01	3 53	
348	13	Mon	7 34	16 20		14 22	4 36		7 43	16 41		14 41	4 47		8 18	16 27		14 33	5 20		8 00	16 14		14 21	5 08	
349	14	Tue	7 34	16 20		14 42	5 49		7 44	16 42		15 11	5 58		8 19	16 27		14 58	6 38		8 01	16 14		14 48	6 25	
350	15	Wed	7 36	16 20		15 29	7 03		7 45	16 42		15 52	7 11		8 20	16 27		15 34	7 57		8 02	16 14		15 25	7 42	
351	16	Thu	7 37	16 21		16 21	8 15		7 46	16 42		16 14	8 22		8 21	16 27		16 23	9 09		8 03	16 15		16 16	8 54	
352	17	Fri	7 37	16 21		17 24	9 16		7 45	16 42		17 48	9 22		8 22	16 28		17 48	10 11		8 04	16 15		17 22	9 54	
353	18	Sat	7 38	16 21		18 40	10 07		7 47	16 43		19 02	10 14		8 22	16 28		18 18	11 08		8 05	16 15		18 47	10 46	
354	19	Sun	7 39	16 21		20 00	10 46		7 48	16 43		20 21	10 55		8 23	16 28		20 10	12 11		8 05	16 15		19 27	11 15	
355	20	Mon	7 39	16 22		21 21	11 17		7 48	16 44		21 40	11 27		8 23	16 28		21 41	13 37		8 05	16 16		21 32		
356	21	Tue	7 40	16 22		22 40	11 41		7 48	16 44		22 58	11 53		8 24	16 29		23 04	12 16		8 06	16 16		22 55	12 00	
357	22	Wed	7 40	16 23		23 58	12 02		7 49	16 45			12 16		8 24	16 29			12 32		8 06	16 17			12 17	
358	23	Thu	7 41	16 23			12 22		7 49	16 45		0 13	12 37		8 25	16 30		0 26	12 48		8 07	16 17		0 17	12 33	
359	24	Fri	7 41	16 24		1 13	12 42		7 50	16 46		1 28	13 59		8 25	16 31		1 48	13 03		8 07	16 18		1 37	12 49	
360	25	Sat	7 41	16 24		2 30	13 03		7 50	16 46		2 43	13 22		8 26	16 31		3 10	13 20		8 08	16 19		2 58	13 07	
361	26	Sun	7 42	16 25		3 47	13 29		7 51	16 47		3 58	13 49		8 26	16 32		4 32	13 40		8 08	16 19		4 20	13 26	
362	27	Mon	7 42	16 26		5 04	14 00		7 51	16 48		5 13	14 22		8 26	16 33		5 54	14 06		8 08	16 20		5 41	13 58	
363	28	Tue	7 42	16 27		6 18	14 39		7 51	16 48		6 26	15 02		8 26	16 34		7 12	14 42		8 08	16 21		6 58	14 33	
364	29	Wed	7 43	16 27		7 26	15 27		7 52	16 49		7 33	15 51		8 27	16 35		8 22	15 29		8 09	16 22		8 06	15 22	
365	30	Thu	7 43	16 28		8 24	16 25		7 52	16 49		8 30	16 49		8 27	16 36		9 19	16 29		8 09	16 23		9 02	16 22	
366	31	Fri	7 43	16 28		9 10	17 31		7 52	16 49		9 17	17 54		8 27	16 37		10 02	17 37		8 09	16 24		9 44	17 30	

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☉ FIRST QUARTER 7 D. 6 H. 51 M.	Moon's Phases E.S.T.	☾ APOGEE..... 5 D. 3 H.
☾ FULL MOON... 14 D. 16 H. 59 M.		☼ PERIGEE..... 16 D. 22 H.
☼ LAST QUARTER. 21 D. 9 H. 7 M.		
● NEW MOON... 28 D. 21 H. 42 M.		

Day of Yr.	Day of Mo.	Day of Week	OTTAWA Lat. 45° 24' Lon. 75° 42'				TORONTO Lat. 43° 40' Lon. 79° 24'				WINNIPEG Lat. 49° 55' Lon. 97° 07'				VANCOUVER Lat. 49° 14' Lon. 123° 07'			
			SUN		MOON		SUN		MOON		SUN		MOON		SUN		MOON	
			Rises	Sets	Rises	Sets	Rises	Sets	Rises	Sets	Rises	Sets	Rises	Sets	Rises	Sets	Rises	Sets
			h m	h m	h m	h m	h m	h m	h m	h m	h m	h m	h m	h m	h m	h m	h m	h m
1	1	Sat	7 43	16 30	9 45	18 39	7 52	16 51	9 54	19 01	8 27	16 37	10 33	18 49	8 08	16 25	10 15	18 42
2	2	Sun	7 43	16 31	10 13	19 47	7 52	16 52	10 23	20 08	8 27	16 38	10 56	20 03	8 08	16 26	10 38	19 54
3	3	Mon	7 43	16 32	10 35	20 53	7 52	16 53	10 46	21 12	8 27	16 39	11 13	21 13	8 08	16 27	10 56	21 04
4	4	Tue	7 43	16 33	10 53	21 58	7 52	16 54	11 06	22 15	8 26	16 40	11 27	22 22	8 08	16 28	11 11	22 12
5	5	Wed	7 43	16 34	11 10	23 01	7 52	16 55	11 24	23 17	8 26	16 41	11 40	23 30	8 07	16 29	11 24	23 19
6	6	Thu	7 43	16 35	11 26		7 52	16 56	11 41		8 26	16 42	11 52		8 07	16 30	11 37	
7	7	Fri	7 43	16 36	11 42	0 04	7 52	16 57	11 58	0 19	8 25	16 43	12 04	0 37	8 07	16 31	11 50	0 24
8	8	Sat	7 42	16 37	12 00	1 09	7 52	16 58	12 18	1 22	8 25	16 44	12 18	1 47	8 06	16 32	12 04	1 35
9	9	Sun	7 42	16 38	12 21	2 16	7 51	16 59	12 40	2 28	8 25	16 46	12 34	2 58	8 06	16 33	12 22	2 46
10	10	Mon	7 42	16 40	12 46	3 27	7 51	17 00	13 07	3 37	8 24	16 47	12 56	4 4	8 05	16 35	12 44	4 01
11	11	Tue	7 41	16 41	13 20	4 40	7 51	17 01	13 42	4 48	8 24	16 48	13 26	5 31	8 05	16 36	13 16	5 17
12	12	Wed	7 41	16 42	14 06	5 52	7 50	17 02	14 29	5 59	8 23	16 50	14 08	6 48	8 05	16 38	14 00	6 32
13	13	Thu	7 40	16 43	15 04	6 59	7 50	17 04	15 28	7 06	8 23	16 51	15 07	7 54	8 04	16 39	15 01	7 38
14	14	Fri	7 40	16 44	16 06	7 56	7 49	17 05	16 40	8 03	8 22	16 53	16 22	8 49	8 04	16 40	16 16	8 32
15	15	Sat	7 39	16 46	17 37	8 41	7 49	17 06	17 59	8 49	8 22	16 54	17 48	9 29	8 03	16 42	17 42	9 12
16	16	Sun	7 39	16 47	19 01	9 15	7 48	17 07	19 21	9 25	8 21	16 56	19 18	9 59	8 02	16 44	19 11	9 42
17	17	Mon	7 38	16 48	20 24	9 47	7 48	17 08	20 43	9 53	8 20	16 57	20 47	10 20	8 01	16 45	20 38	10 04
18	18	Tue	7 37	16 49	21 45	10 07	7 47	17 10	22 02	10 20	8 19	16 59	22 12	10 38	8 01	16 46	22 03	10 22
19	19	Wed	7 37	16 50	23 03	10 27	7 47	17 11	23 18	10 42	8 18	17 00	23 36	10 54	8 00	16 48	23 26	10 38
20	20	Thu	7 36	16 52		10 47	7 46	17 13		11 03	8 17	17 02		11 09	7 59	16 49		10 55
21	21	Fri	7 35	16 53	0 21	11 08	7 45	17 14	0 34	11 26	8 16	17 03	0 59	11 25	7 58	16 51	0 48	11 12
22	22	Sat	7 35	16 54	1 38	11 32	7 45	17 15	1 49	11 52	8 15	17 05	2 21	11 44	7 57	16 52	2 09	11 32
23	23	Sun	7 34	16 56	2 54	12 00	7 44	17 16	3 01	12 22	8 14	17 06	3 43	12 08	7 56	16 54	3 30	11 58
24	24	Mon	7 33	16 58	4 09	12 36	7 43	17 18	4 17	12 59	8 13	17 08	5 02	12 40	7 55	16 56	4 48	12 31
25	25	Tue	7 32	16 59	5 17	13 21	7 42	17 19	5 25	13 45	8 12	17 09	6 13	13 23	7 53	16 57	5 57	13 15
26	26	Wed	7 31	17 00	6 18	14 16	7 41	17 20	6 25	14 40	8 11	17 11	7 13	14 18	7 52	16 59	6 58	14 11
27	27	Thu	7 30	17 02	7 07	15 19	7 40	17 21	7 14	15 42	8 10	17 13	8 00	15 23	7 51	17 00	7 42	15 17
28	28	Fri	7 29	17 03	7 45	16 25	7 39	17 23	7 54	16 48	8 08	17 15	8 34	16 34	7 50	17 02	8 26	16 27
29	29	Sat	7 28	17 05	8 15	17 33	7 38	17 24	8 24	17 54	8 07	17 16	8 59	17 47	7 48	17 04	8 41	17 39
30	30	Sun	7 27	17 06	8 38	18 41	7 37	17 26	8 49	19 00	8 05	17 18	9 18	18 59	7 47	17 05	9 01	18 50
31	31	Mon	7 26	17 08	8 58	19 46	7 36	17 27	9 10	20 04	8 04	17 20	9 33	20 09	7 46	17 07	9 16	19 59

NATIONAL HOLIDAYS OF OTHER COUNTRIES

COUNTRY	FESTIVAL	DATE	COUNTRY	FESTIVAL	DATE
Argentina.....	Revolucion de Mayo (1810)	May 25	Netherlands.....	National Liberation (1945)	May 5
Australia.....	Declaration of Independence (1816)	June 9		Birthday of Her Majesty Queen Wilhelmina (1880)	Aug. 31
Belgium.....	Australia Day	Jan. 26	New Zealand.....	Dominion Day (1907)	Sept. 26
	ANZAC Day	Apr. 25	Norway.....	Constitution Day (1814)	May 17
Brazil.....	Independence Day (1831)	July 21	Peru.....	Independence Day (1821)	July 28
	Independence Day (1822)	Sept. 7	Poland.....	Constitution Day (1791)	May 3
	Proclamation of the Republic Day.....	Nov. 15		National Liberation Day (1944).....	July 22
Chile.....	Independence Day (1810)	Sept. 18	Russia.....	October Revolution Day (1917).....	Nov. 7
China.....	Founding of the Republic (1911)	Oct. 10		Stalin Constitution Day (1936).....	Dec. 5
Cuba.....	Independence Day (1902)	May 20	South Africa.....	Union Day (1910)...	May 31
Czechoslovakia....	Independence Day (1918)	Oct. 28	Sweden.....	Constitution Day (1809)	June 6
Denmark.....	Birthday of His Majesty King Frederik IX (1899)	Mar. 11	Switzerland.....	National Holiday.....	Aug. 1
Dominican Republic	Nat'l. Independence Day (1844)	Feb. 27	Turkey.....	Proclamation of the Republic (1923)	Oct. 29
France.....	Bastille Day (1789)	July 14	United Kingdom...	Official Observation of Birthday of His Majesty King George VI.....	*
Greece.....	Independence Day (1821)	Mar. 25	United States.....	Independence Day (1776)	†July 4
Haiti.....	Independence Day (1804)	Jan. 1	Yugoslavia.....	Proclamation of the Federal People's Republic.....	Nov. 29
Ireland (Eire).....	St. Patrick's Day.....	Mar. 17			
Italy.....	Victory Day (1918)	Nov. 4			
Mexico.....	Independence Day (1810)	Sept. 16			

*To be proclaimed; in 1947 this was June 12.

†To be celebrated Monday, July 5, in 1948.

From January 1st 1 A.D. to December 31st 2000 A.D., inclusive.

Find the Year of the Century, and for reference to the Indices below see Right-hand Columns under heading for the Century.

01	07	12	13	29	35	40	46	57	63	69	74	85	91	96
02		13	19	24	30		41	52		69	75	80	86	97
03	08	14		25	31	36	42	53	59	64	70	81	87	98
	09	15	20	26		37	43	54		65	71	76	82	99
04	10		21	27	32	38		49	55	60	66		83	100*
05	11	16	22		33	39	44	50		61	67	72	78	100†
06		17	23	28	34	45	51	56	62	73	79	84	90	

* For use only for the years 1800 and 1900.

+ For use for all 100th years except 1800 and 1900.

On September 14th, 1752, the New Style, or Gregorian Reform Calendar, came into use, September 3rd-13th, inclusive, being omitted from the almanac.

INDICES							JANUARY OF COMMON YEARS							JANUARY OF LEAP YEARS							FEBRUARY OF COMMON YEARS							FEBRUARY OF LEAP YEARS							MARCH							APRIL							MAY																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
A	B	C	D	E	F	G																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																												

Example: September 12th. 1759

Under heading "1752-1800," and in line with the year of the century (59th), find the letter **G**. Index **G** is then the key to the whole of the Calendar to the right for the year 1759, and by it will be seen that September 12th was on a Wednesday.

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From January 1st 1 A.D. to December 31st 2000 A.D., inclusive.

Find the Year of the Century, and for reference to the Indices below see Right-hand Columns under heading for the Century.

01	07	12	18	29	35	40	46	57	63	68	74	85	91	96
02		13	19	24	30		41	47	52	58	69	75	80	86
03	08	14		25	31	36	42		53	59	64	70	81	87
	09	15	20	26		37	43	48	54		65	71	82	88
04	10		21	27	32	38		49	55	60	66	77	83	89
05	11	16	22		33	39	44	50		61	67	72	78	84
06		17	23	28	34		45	51	56	62		73	79	85

* For use only for the years 1800 and 1900.

† For use for all 100th years except 1800 and 1900.

On September 14th, 1752, the New Style, or Gregorian Reform Calendar, came into use, September 3rd-13th, inclusive, being omitted from the almanac.

INDICES

A	B	C	D	E	F	G
M	Tu	W	Th	F	Sa	Su
Tu	W	Th	F	Sa	Su	M
W	Th	F	Sa	Su	M	Tu
Th	F	Sa	Su	M	Tu	W
F	Sa	Su	M	Tu	W	Th
Sa	Su	M	Tu	W	Th	F
Su	M	Tu	W	Th	F	Sa

JUNE

3	10	17	24	1	8	15	22	29
4	11	18	25	2	9	16	23	30
5	12	19	26	3	10	17	24	31
6	13	20	27	4	11	18	25	
7	14	21	28	5	12	19	26	
1	8	15	22	6	13	20	27	
2	9	16	23	7	14	21	28	
3	10	17	24	8	15	22	29	
4	11	18	25	9	16	23	30	
5	12	19	26	10	17	24	31	
6	13	20	27	11	18	25		
7	14	21	28	12	19	26		
8	15	22	29	13	20	27		
9	16	23	30	14	21	28		
10	17	24	31	15	22	29		
11	18	25		16	23	30		
12	19	26		17	24			
13	20	27		18	25			
14	21	28		19	26			
15	22	29		20	27			
16	23	30		21	28			
17	24			22	29			
18	25			23	30			
19	26			24				
20	27			25				
21	28			26				
22	29			27				
23	30			28				
24	31			29				
25				30				
26				31				
27								
28								
29								
30								
31								

JULY

1	8	15	22	29
2	9	16	23	30
3	10	17	24	31
4	11	18	25	
5	12	19	26	
6	13	20	27	
7	14	21	28	
8	15	22	29	
9	16	23	30	
10	17	24	31	
11	18	25		
12	19	26		
13	20	27		
14	21	28		
15	22	29		
16	23	30		
17	24			
18	25			
19	26			
20	27			
21	28			
22	29			
23	30			
24	31			
25				
26				
27				
28				
29				
30				
31				

AUGUST

5	12	19	26
6	13	20	27
7	14	21	28
8	15	22	29
9	16	23	30
10	17	24	31
11	18	25	
12	19	26	
13	20	27	
14	21	28	
15	22	29	
16	23	30	
17	24	31	
18	25		
19	26		
20	27		
21	28		
22	29		
23	30		
24	31		
25			
26			
27			
28			
29			
30			
31			

SEPTEMBER

2	9	16	23	30
3	10	17	24	
4	11	18	25	
5	12	19	26	
6	13	20	27	
7	14	21	28	
8	15	22	29	
9	16	23	30	
10	17	24	31	
11	18	25		
12	19	26		
13	20	27		
14	21	28		
15	22	29		
16	23	30		
17	24			
18	25			
19	26			
20	27			
21	28			
22	29			
23	30			
24	31			
25				
26				
27				
28				
29				
30				
31				

OCTOBER

7	14	21	28
1	8	15	22
2	9	16	23
3	10	17	24
4	11	18	25
5	12	19	26
6	13	20	27
7	14	21	28
8	15	22	29
9	16	23	30
10	17	24	31
11	18	25	
12	19	26	
13	20	27	
14	21	28	
15	22	29	
16	23	30	
17	24		
18	25		
19	26		
20	27		
21	28		
22	29		
23	30		
24	31		
25			
26			
27			
28			
29			
30			
31			

NOVEMBER

4	11	18	25
5	12	19	26
6	13	20	27
7	14	21	28
8	15	22	29
9	16	23	30
10	17	24	31
11	18	25	
12	19	26	
13	20	27	
14	21	28	
15	22	29	
16	23	30	
17	24		
18	25		
19	26		
20	27		
21	28		
22	29		
23	30		
24	31		
25			
26			
27			
28			
29			
30			
31			

DECEMBER

2	9	16	23	30
3	10	17	24	31
4	11	18	25	
5	12	19	26	
6	13	20	27	
7	14	21	28	
8	15	22	29	
9	16	23	30	
10	17	24	31	
11	18	25		
12	19	26		
13	20	27		
14	21	28		
15	22	29		
16	23	30		
17	24			
18	25			
19	26			
20	27			
21	28			
22	29			
23	30			
24	31			
25				
26				
27				
28				
29				
30				
31				

Example: September 13th, 1759

Under heading "1752-1800," and in line with the year of the century (46th), find the letter G. Index G is then the key to the whole of the Calendar to the right for the year 1759, and by it will be seen that September 12th was on a Wednesday.

METEORS, METEORITES, AND METEOR SHOWERS

A meteor or "shooting star" appears momentarily in the sky when a particle from beyond the earth enters the earth's atmosphere at a high velocity. Most visible meteors are caused by particles smaller than a grain of wheat, and these small particles are completely vaporized in the atmosphere at a height of about 80 miles. A spectacular meteor, known as a fire-ball, is caused by a larger body which may fall to the earth's surface in one or more pieces. Particles seen thus to fall, or subsequently found by analysis to be of this nature, are called *meteorites*.

Meteorites may be divided into two main classes the irons, which are almost pure nickel-iron, and the stones. Any meteorite is characterized by a dark, smooth crust caused by the fusion of the outer part.

Meteors may be observed on any clear, moonless night at an average rate of about ten an hour. At times there occur *meteor showers*, when meteors are seen with much greater frequency and appear to radiate from a particular part of the sky which is called the *radiant*. This is an effect of perspective, the radiant being the vanishing point of the parallel tracks of the meteors. Meteor showers usually repeat themselves annually, and have nearly always been associated with the orbits of comets. When the earth passes through or near the orbit of a comet it inter-

cepts straggling particles which cause meteors. The principal meteor showers for the northern hemisphere are listed below.

The study of meteors and meteorites adds to our knowledge of the nature and origin of the solar system and also to our knowledge of the earth's outer atmosphere.

PRINCIPAL ANNUAL METEOR SHOWERS FOR THE NORTHERN HEMISPHERE

Shower	Location of Radiant	Date of Maximum Frequency	Hourly Number	Duration (in days)
Quadrantids	Boötes	Jan. 3	20	4
Lyrids	Lyra	Apr. 21	10	4
Eta Aquarids	Aquarius	May 4	10	8
Delta Aquarids	Aquarius	July 28	20	12
Perseids	Perseus	Aug. 12	50	25
Orionids	Orion	Oct. 22	20	11
Leonids	Leo	Nov. 16	20	14
Geminids	Gemini	Dec. 12	30	14

AZIMUTHS OF THE POINTS OF RISING AND SETTING OF THE SUN FOR LATITUDES 43° N TO 52° N

In Degrees East of North for Rising and West of North for Setting
See notes on page 7

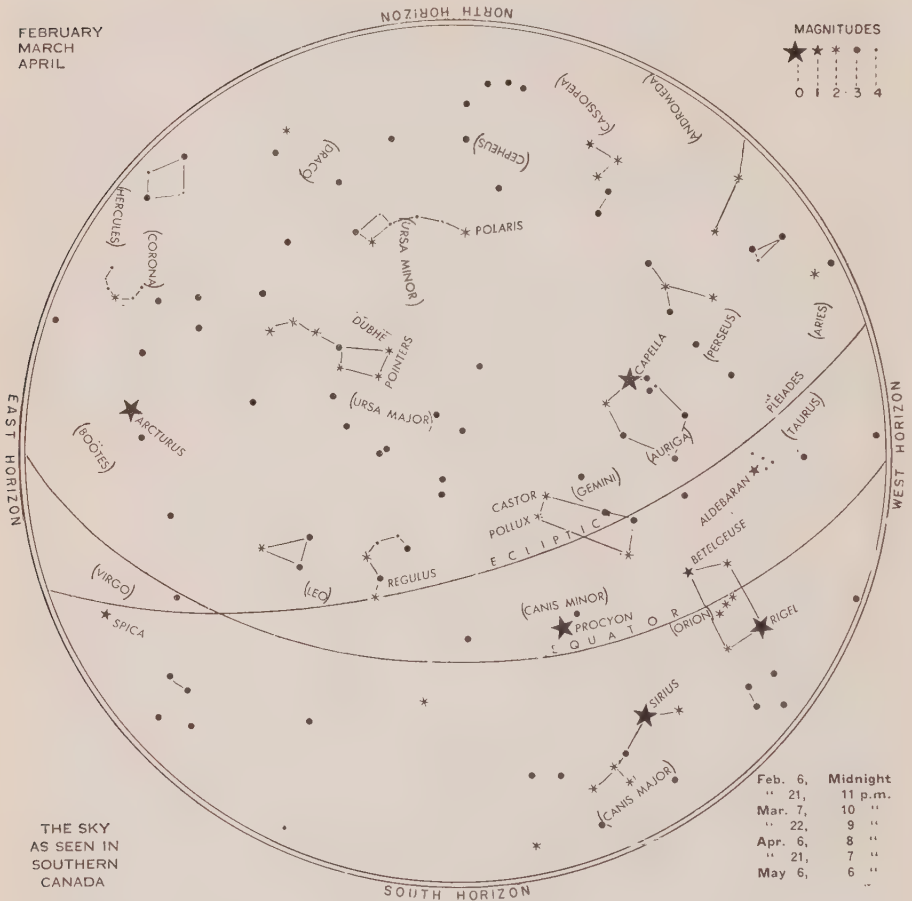
	43°N	44°N	45°N	46°N	47°N	48°N	49°N	50°N	51°N	52°N
Jan. 2 and Dec. 11	122	123	124	124	125	126	127	127	128	129
" 10 and " 3	121	121	122	123	123	124	125	126	127	127
" 16 and Nov. 27	119	120	120	121	122	122	123	124	125	126
" 21 and " 22	118	118	119	120	120	121	121	122	123	124
" 25 and " 17	116	117	117	118	119	119	120	120	121	122
" 29 and " 14	115	115	116	116	117	118	118	119	119	120
Feb. 2 and " 10	114	114	114	115	115	116	116	117	118	118
" 5 and " 6	112	113	113	113	114	114	115	115	116	116
" 9 and " 3	111	111	111	112	112	113	113	114	114	115
" 12 and Oct. 31	109	110	110	110	111	111	112	112	113	113
" 15 and " 28	108	108	109	109	109	110	110	110	111	111
" 18 and " 25	107	107	107	107	108	108	108	109	109	110
" 20 and " 22	105	105	106	106	106	106	107	107	108	108
" 23 and " 19	104	104	104	104	105	105	105	106	106	106
" 26 and " 17	102	103	103	103	103	104	104	104	104	105
Mar. 1 and " 14	101	101	101	102	102	102	102	102	103	103
" 3 and " 11	100	100	100	100	100	100	101	101	101	101
" 6 and " 9	98	98	98	99	99	99	99	99	100	100
" 8 and " 6	97	97	97	97	97	97	98	98	98	98
" 11 and " 4	95	96	96	96	96	96	96	96	96	96
" 13 and " 1	94	94	94	94	94	94	95	95	95	95
" 16 and Sept. 28	93	93	93	93	93	93	93	93	93	93
" 18 and " 26	91	91	91	91	91	92	92	92	92	92
" 21 and " 23	90	90	90	90	90	90	90	90	90	90
" 23 and " 21	89	89	89	89	89	88	88	88	88	88
" 26 and " 18	87	87	87	87	87	87	87	87	87	87
" 28 and " 16	86	86	86	86	86	86	85	85	85	85
" 31 and " 13	85	84	84	84	84	84	84	84	84	84
Apr. 3 and " 10	83	83	83	83	83	83	82	82	82	82
" 5 and " 8	82	82	82	81	81	81	81	81	80	80
" 8 and " 5	80	80	80	80	80	80	79	79	79	79
" 11 and " 2	79	79	79	78	78	78	78	78	77	77
" 13 and Aug. 30	78	77	77	77	77	76	76	76	76	75
" 16 and " 28	76	76	76	76	75	75	75	74	74	74
" 19 and " 25	75	75	74	74	74	73	73	73	72	72
" 22 and " 22	73	73	73	73	72	72	72	71	71	70
" 25 and " 19	72	72	71	71	71	70	70	70	69	69
" 28 and " 16	71	70	70	70	69	69	68	68	67	67
May 1 and " 12	69	69	69	68	68	67	67	66	66	65
" 5 and " 9	68	67	67	67	66	66	65	65	64	63
" 8 and " 5	66	66	66	65	65	64	64	63	62	62
" 12 and " 2	65	65	64	64	63	62	62	61	61	60
" 16 and July 28	64	63	63	62	61	61	60	60	59	58
" 21 and " 24	62	62	61	60	60	59	59	58	57	56
" 26 and " 19	61	60	60	59	58	58	57	56	55	54
June 1 and " 12	59	59	58	57	57	56	55	54	53	53
" 10 and " 3	58	57	56	56	55	54	53	53	52	51

EPHEMERIS OF THE SUN FOR 0 h. G.M.T. AND UPPER TRANSIT OF POLARIS

(See notes on page 7)

Date 1948	Sun's Apparent Right Ascension	Sun's Apparent Declination	Correc- tion to the Sun-dial	L.M.T. of Upper Transit of Polaris Long. 90°W.	Date 1948	Sun's Apparent Right Ascension	Sun's Apparent Declination	Correc- tion to the Sun-dial	L.M.T. of Upper Transit of Polaris Long. 90°W.
Jan.	<i>h m s</i>	<i>° '</i>	<i>m s</i>	<i>h m</i>	July	<i>h m s</i>	<i>° '</i>	<i>m s</i>	<i>h m</i>
1	18 41 15	-23 06.5	+ 3 00	19 05	2	6 43 32	+23 04.2	+ 3 47	7 05
4	18 54 30	-22 51.4	+ 4 25	18 53	5	6 55 55	+22 49.5	+ 4 20	6 53
7	19 07 41	-22 32.2	+ 5 46	18 41	8	7 08 15	+22 31.3	+ 4 50	6 42
10	19 20 48	-22 08.9	+ 7 04	18 30	11	7 20 31	+22 09.5	+ 5 17	6 30
13	19 33 51	-21 41.8	+ 8 17	18 18	14	7 32 44	+21 44.3	+ 5 40	6 18
16	19 46 48	-21 10.8	+ 9 24	18 06	17	7 44 52	+21 15.7	+ 5 58	6 06
19	19 59 39	-20 36.2	+10 25	17 54	20	7 56 54	+20 43.9	+ 6 11	5 55
22	20 12 23	-19 58.1	+11 20	17 42	23	8 08 52	+20 09.0	+ 6 20	5 43
25	20 25 00	-19 16.7	+12 07	17 30	26	8 20 45	+19 31.1	+ 6 23	5 31
28	20 37 30	-18 32.1	+12 48	17 18	29	8 32 33	+18 50.2	+ 6 21	5 19
31	20 49 53	-17 44.5	+13 21	17 06	Aug.				
Feb.					1	8 44 15	+18 06.5	+ 6 14	5 08
3	21 02 09	-16 54.0	+13 47	16 55	4	8 55 52	+17 20.2	+ 6 01	4 56
6	21 14 17	-16 00.8	+14 06	16 43	7	9 07 24	+16 31.3	+ 5 43	4 44
9	21 26 18	-15 05.1	+14 17	16 31	10	9 18 50	+15 40.0	+ 5 20	4 33
12	21 38 12	-14 07.2	+14 22	16 19	13	9 30 11	+14 46.5	+ 4 51	4 21
15	21 50 00	-13 07.1	+14 19	16 07	16	9 41 27	+13 50.9	+ 4 17	4 09
18	22 01 40	-12 05.2	+14 10	15 55	19	9 52 38	+12 53.3	+ 3 38	3 57
21	22 13 14	-11 01.5	+13 54	15 44	22	10 03 45	+11 53.9	+ 2 55	3 45
24	22 24 42	-9 56.3	+13 32	15 32	25	10 14 47	+10 52.7	+ 2 08	3 34
27	22 36 04	- 8 49.7	+13 05	15 20	28	10 25 46	+ 9 50.1	+ 1 18	3 22
Mar.					31	10 36 42	+ 8 45.9	+ 0 24	3 10
1	22 47 21	- 7 42.0	+12 32	15 08	Sept.				
4	22 58 34	- 6 33.2	+11 55	14 56	3	10 47 35	+ 7 40.5	- 0 33	2 59
7	23 09 42	- 5 23.6	+11 14	14 44	6	10 58 26	+ 6 34.0	- 1 32	2 47
10	23 20 48	- 4 13.4	+10 30	14 32	9	11 09 15	+ 5 26.5	- 2 33	2 35
13	23 31 50	- 3 02.6	+ 9 42	14 21	12	11 20 02	+ 4 18.2	- 3 35	2 23
16	23 42 49	- 1 51.6	+ 8 52	14 09	15	11 30 48	+ 3 09.3	- 4 39	2 12
19	23 53 47	- 0 40.5	+ 8 00	13 57	18	11 41 33	+ 1 59.8	- 5 43	2 00
22	0 04 43	+ 0 30.7	+ 7 06	13 45	21	11 52 19	+ 0 50.0	- 6 47	1 48
25	0 15 37	+ 1 41.6	+ 6 11	13 33	24	12 03 05	- 0 20.1	- 7 50	1 36
28	0 26 32	+ 2 52.1	+ 5 16	13 22	27	12 13 53	- 1 30.3	- 8 52	1 25
31	0 37 27	+ 4 02.1	+ 4 21	13 10	30	12 24 43	- 2 40.4	- 9 52	1 13
Apr.					Oct.				
3	0 48 23	+ 5 11.5	+ 3 28	12 58	3	12 35 35	- 3 50.3	-10 50	1 01
6	0 59 20	+ 6 20.1	+ 2 35	12 46	6	12 46 30	- 4 59.7	-11 44	0 49
9	1 10 19	+ 7 27.8	+ 1 44	12 34	9	12 57 29	- 6 08.7	-12 35	0 37
12	1 21 20	+ 8 34.2	+ 0 56	12 22	12	13 08 31	- 7 16.8	-13 23	0 26
15	1 32 24	+ 9 39.4	+ 0 10	12 11	15	13 19 38	- 8 24.1	-14 06	0 14
18	1 43 31	+10 43.2	- 0 33	11 59	18	13 30 49	- 9 30.3	-14 44	0 02
21	1 54 41	+11 45.3	- 1 12	11 47	21	13 42 06	-10 35.2	-15 16	23 46
24	2 05 55	+12 45.7	- 1 48	11 35	24	13 53 29	-11 38.8	-15 43	23 35
27	2 17 13	+13 44.2	- 2 19	11 24	27	14 04 59	-12 40.8	-16 03	23 23
30	2 28 36	+14 40.6	- 2 46	11 12	30	14 16 35	-13 41.0	-16 17	23 11
May					Nov.				
3	2 40 03	+15 35.0	- 3 08	11 00	2	14 28 19	-14 39.3	-16 23	22 59
6	2 51 36	+16 27.0	- 3 25	10 48	5	14 40 09	-15 35.4	-16 22	22 47
9	3 03 14	+17 16.5	- 3 37	10 36	8	14 52 07	-16 29.2	-16 14	22 36
12	3 14 57	+18 03.5	- 3 43	10 25	11	15 04 12	-17 20.5	-15 58	22 24
15	3 26 45	+18 47.7	- 3 45	10 13	14	15 16 25	-18 09.2	-15 35	22 12
18	3 38 38	+19 29.1	- 3 42	10 01	17	15 28 46	-18 54.9	-15 04	22 00
21	3 50 36	+20 07.4	- 3 33	9 49	20	15 41 14	-19 37.6	-14 26	21 48
24	4 02 39	+20 42.7	- 3 20	9 38	23	15 53 49	-20 17.2	-13 40	21 37
27	4 14 46	+21 14.8	- 3 03	9 26	26	16 06 31	-20 53.3	-12 47	21 25
30	4 26 58	+21 43.6	- 2 41	9 14	29	16 19 21	-21 26.0	-11 48	21 13
June					Dec.				
2	4 39 14	+22 09.0	- 2 15	9 02	2	16 32 17	-21 55.0	-10 41	21 01
5	4 51 33	+22 30.9	- 1 45	8 51	5	16 45 18	-22 20.3	- 9 30	20 49
8	5 03 56	+22 49.3	- 1 12	8 39	8	16 58 24	-22 41.6	- 8 13	20 37
11	5 16 21	+23 04.1	- 0 37	8 27	11	17 11 35	-22 58.9	- 6 52	20 26
14	5 28 48	+23 15.1	+ 0 00	8 15	14	17 24 49	-23 12.1	- 5 28	20 14
17	5 41 15	+23 22.7	+ 0 39	8 04	17	17 38 05	-23 21.1	- 4 02	20 02
20	5 53 44	+23 26.4	+ 1 17	7 52	20	17 51 23	-23 26.0	- 2 33	19 50
23	6 06 12	+23 26.4	+ 1 56	7 40	23	18 04 42	-23 26.6	- 1 03	19 38
26	6 18 40	+23 22.7	+ 2 34	7 28	26	18 18 02	-23 23.0	+ 0 26	19 26
29	6 31 07	+23 15.3	+ 3 12	7 17	29	18 31 20	-23 15.2	+ 1 55	19 14

QUARTERLY STAR MAP

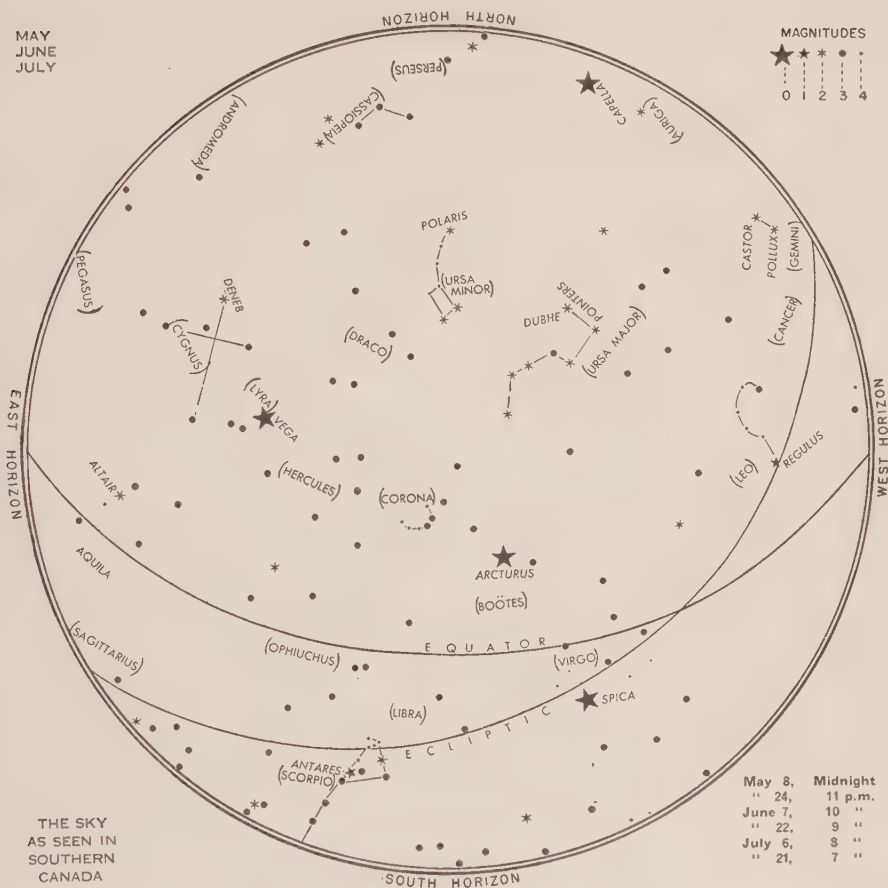


The centre of the map is the overhead point, the circumference the horizon. To identify the stars, hold the map so that the part of the horizon you are facing is down. Constellation names are in brackets, other names are star names.

THE NAKED-EYE PLANETS FOR 1948

	FEBRUARY	MARCH	APRIL
MERCURY	From about 1st to 10th a good evening star low in the south-west after sunset	A morning star but too close to sun for observation	Too close to sun for observation
VENUS	Spectacular evening star in south-west, setting about three hours after sunset	Spectacular evening star in west, setting about 4 hours after sunset	At its best this month; evening star, setting about 4 hours after sunset
MARS	Rises just after sunset; confusingly close to Regulus but somewhat brighter	Still in Leo; now north-west of Regulus and fainter; well up at sunset	In Leo, a few degrees north-west of Regulus and appreciably fainter
JUPITER	Spectacular morning star rising in the south-east after midnight	Spectacular morning star rising in the south-east just after midnight	Rises in the south-east at midnight. Prominent in south rest of night
SATURN	Just west of Mars and Regulus and fainter than either	Moving into Cancer; a few degrees west of Mars and appreciably fainter	In Cancer, a few degrees west of Mars and about the same brightness

QUARTERLY STAR MAP



The centre of the map is the overhead point, the circumference the horizon. To identify the stars, hold the map so that the part of the horizon you are facing is down. Constellation names are in brackets, other names are star names.

THE NAKED-EYE PLANETS FOR 1948—*Continued*

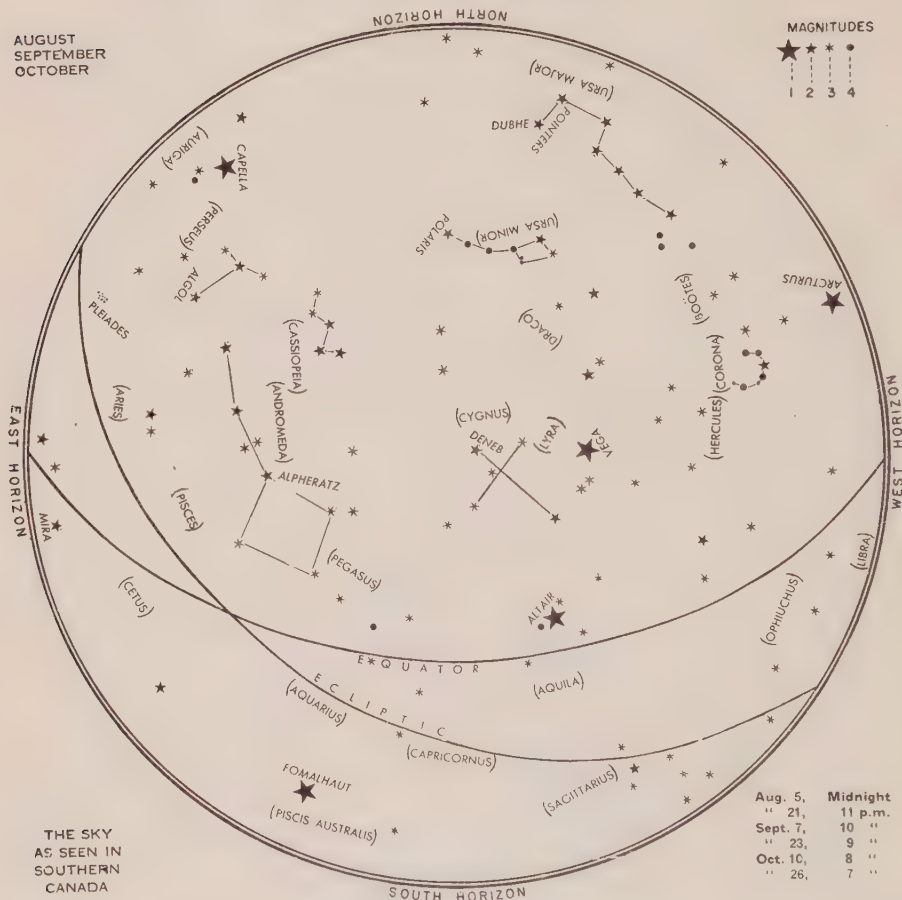
MAY

JUNE

JULY

MERCURY	From 15th to 31st well placed as an evening star low in west after sunset	During first two weeks a good evening star, but later too close to sun	A morning star, best seen at mid-month; low in east before sunrise.
VENUS	Still a splendid evening star; seen in the west for several hours after sunset	An evening star early in the month; later too close to the sun to be seen	A morning star, low in the east just before sunrise
MARS	Near Regulus and fainter. In the western sky in the evening, setting about midnight	Now south-west of Regulus, setting before midnight	About half way between Regulus and Spica. Sets a few hours after sunset
JUPITER	Rises about 2 hours before midnight; very prominent	Very prominent in the south all night	Well up and prominent in the south-east at sunset; low in the south most of night
SATURN	A few degrees west of Mars and slightly brighter	To the west of Regulus and fainter	A few degrees west of Regulus sets soon after sunset

QUARTERLY STAR MAP

AUGUST
SEPTEMBER
OCTOBER

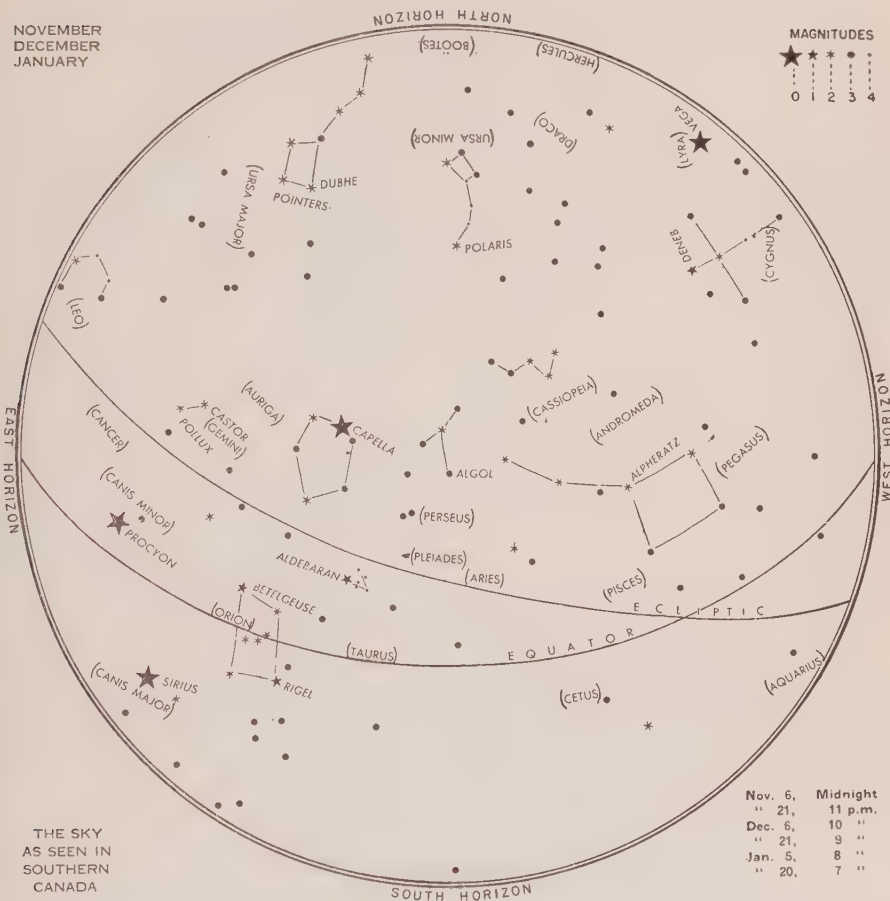
The centre of the map is the overhead point, the circumference the horizon. To identify the stars, hold the map so that the part of the horizon you are facing is down. Constellation names are in brackets, other names are star names.

THE NAKED-EYE PLANETS FOR 1948—Continued

	AUGUST	SEPTEMBER	OCTOBER
MERCURY	Too close to sun for observation	Poorly placed for observation	During last week a good morning star, low in the east before sunrise
VENUS	A morning star; rises several hours before sun	A splendid morning star; now quite high in the east by sunrise	A splendid morning star as in September; passes close to Regulus on the 6th
MARS	In Virgo near Spica; sets a couple of hours after sun	Moving into Libra; visible low in south-west after sunset	Very low in west after sunset; near Antares
JUPITER	Prominent in the south-west all evening, setting about midnight	Prominent in the south-west all evening, setting before midnight	Prominent in south-west for a few hours after sunset
SATURN	Too close to sun to be seen	Very near Regulus; visible as morning star low in east before sunrise	In Leo east of Regulus; rises a few hours before sun

QUARTERLY STAR MAP

NOVEMBER
DECEMBER
JANUARY



The centre of the map is the overhead point, the circumference the horizon. To identify the stars, hold the map so that the part of the horizon you are facing is down. Constellation names are in brackets, other names are star names.

THE NAKED-EYE PLANETS FOR 1948—Continued

NOVEMBER

DECEMBER

JANUARY (1949)

MERCURY	First half of the month a good morning star; later too close to the sun	Poorly placed for observation	An evening star low in the south-west just after sunset; best at mid-month
VENUS	Still a good morning star, though not so high at sunrise	A morning star, but now quite low in east at sunrise	A morning star, low in the east at sunrise
MARS	Too low at sunset for easy observation	Too low at sunset for observation	Too near the sun for observation
JUPITER	Prominent in south-west for a few hours after sunset	Too near sun for easy observation	Too near the sun for observation
SATURN	In Leo a few degrees east of Regulus; rises about midnight	In Leo a few degrees east of Regulus; rises well before midnight	In Leo; rises soon after sunset

MAGNETIC DECLINATION

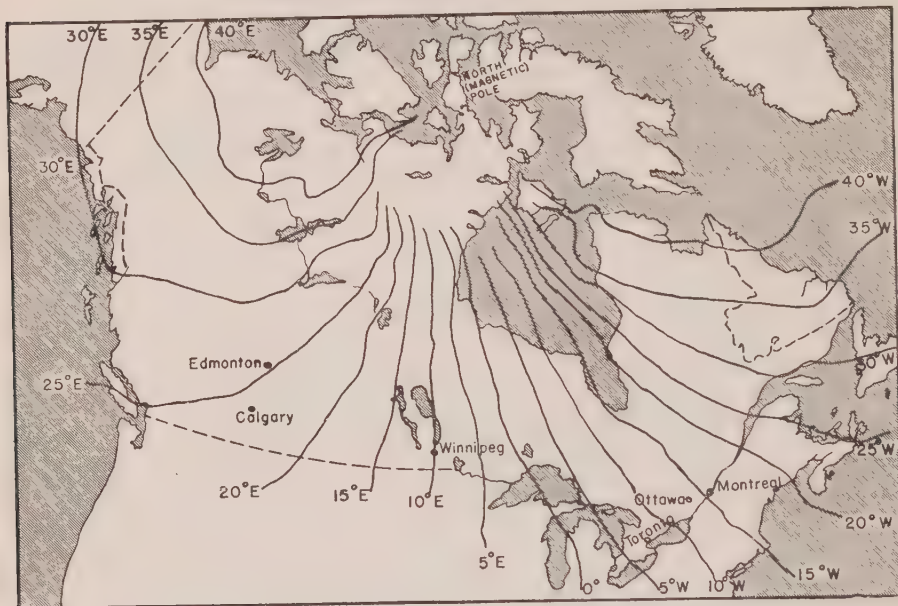


CHART OF MAGNETIC DECLINATION

A compass needle, even when unaffected by extraneous magnetic fields, does not in general point due north. The amount and direction by which its direction differs from true north is called magnetic declination or variation. The declination varies with the position of the observer and also varies slowly with time. The above chart gives the values of declination over the Dominion as of 1940. These

values may be used for 1948 unless accuracy of better than 1° is required.

Example: What is the direction of the compass needle at the southern tip of Lake Manitoba?

From the chart this point is about $\frac{1}{4}$ of the way from the line of 10°E declination towards the line of 15°E declination. Therefore the declination is 11°E , i.e., the needle points 11° east of true north.

A large map of Canada showing lines of Equal Magnetic Declination and Annual Change in Canada for 1940 is obtainable from the office of the Surveyor General, Ottawa, for 25 cents.

ASTRONOMY IN CANADA

During the past fifty years Canada has established and maintained a prominent place in the field of astronomy, both professional and amateur.

Canada possesses three major astronomical observatories: the Dominion Observatory at Ottawa, the Dominion Astrophysical Observatory at Victoria, and the David Dunlap Observatory at Toronto. The Dominion observatories are operated under the Department of Mines and Resources and the David Dunlap Observatory is operated by the University of Toronto.

The Dominion Observatory at Ottawa has been operating since 1905. Its principal astronomical functions at the present time are the time service, solar research, and meteoric research. Its largest telescope is a 15-inch refractor.

The principal telescope of the Dominion Astrophysical Observatory is a 72-inch reflector completed in 1918. With this instrument much important research concerning the motion and nature of stars has been accomplished.

The David Dunlap Observatory was completed in 1935, a gift to the University of Toronto from the late Mrs. David Dunlap in memory of her husband. The large telescope at this observatory is a 74-inch reflector. Research problems include stellar motions, stellar spectroscopy, and the study of variable stars.

The telescopes at Toronto and Victoria are exceeded in size only by the Mount Palomar 200-inch telescope, the Mount Wilson 100-inch telescope, both in California, and the 82-inch telescope of the McDonald Observatory in Texas.

As well as these major observatories where telescopic observations are made every clear night, there are a number of observatories primarily devoted to astronomical instruction. Among these are the Hume Cronyn Memorial Observatory of the University of Western Ontario at London (10-inch refractor), the Observatory of the University of Saskatchewan at Saskatoon (7-inch refractor) and the Observatory of the Royal Astronomical Society of Quebec City (16-inch reflector).

Public visiting hours at these observatories are as follows: Dominion Astrophysical Observatory at Victoria, Saturday evenings throughout the year; the Dominion Observatory, Ottawa, Saturday evenings throughout the year; David Dunlap Observatory at Toronto, Saturday evenings April 1 to October 31, Sunday afternoons July and August and Wednesday afternoons throughout the year; Hume Cronyn Observatory at London, first Saturday evening in each month; University of Saskatchewan Observatory at Saskatoon and the R.A.S.C. Observatory at Quebec, one hour every clear evening.

There are other smaller observatories at Universities and Colleges which are reserved for student instruction.

In addition to professional astronomers there are many amateurs in Canada who follow this interesting study. Most of these are members of the Royal Astronomical Society of Canada (see Index), membership in which is open to all who are interested in the subject.

TEMPERATURE AND PRECIPITATION DATA FOR REPRESENTATIVE STATIONS IN THE DOMINION OF CANADA
Summarized by the Meteorological Division, Air Services Branch, Department of Transport.

Summarized by the Meteorological Division, Air Services Branch, Department of Transport.

STATION			Elevation	Length of Rec.	TEMPERATURE						Killing Frost		AVERAGE TOTAL PRECIPITATION												Average Annual
Mean						Extreme		Last in Spring	First in Fall	Average Dates															
Ann.	Jan.	Apr.			July	Oct.	Mx.			Min.	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Ann.		
Ft.	Yrs.	of	of	of	of	of	of	In.	In.	In.	In.	In.	In.	In.	In.	In.	In.	In.	In.	In.					
188	64	41.7	17.8	36.4	65.6	47.6	98	-27	3.76	3.01	3.15	2.78	2.66	2.58	2.98	3.35	3.40	4.07	3.75	3.98	39.47	113.0			
83	70	44.0	23.6	39.4	64.7	49.0	99	-21	5.44	4.40	4.79	4.54	4.20	4.01	3.75	4.36	4.10	5.43	4.35	5.41	55.78	70.8			
197	68	42.3	22.1	36.3	63.6	48.0	98	-25	3.16	4.32	4.45	4.03	3.44	2.84	3.37	3.75	3.46	4.70	5.17	5.45	50.24	97.9			
136	63	43.9	26.8	39.8	60.9	48.9	86	-12	4.45	4.25	4.28	3.72	3.43	3.11	3.39	3.33	3.66	4.17	4.13	4.84	47.16	81.2			
112	50	40.2	12.2	37.4	60.6	45.6	102	-43	3.38	2.67	3.28	3.02	3.21	3.61	3.91	4.04	3.05	3.97	3.43	3.17	4.74	107.3			
104	60	40.7	13.5	39.0	66.1	45.7	101	-35	3.87	3.11	3.58	2.94	3.11	3.75	3.53	3.99	3.56	4.11	3.82	3.43	42.80	95.5			
119	61	41.4	19.4	39.0	61.4	47.2	93	-21	4.09	3.07	3.71	3.18	3.13	3.16	3.09	3.63	3.68	4.14	3.94	3.84	42.66	71.3			
335	16	36.4	3.6	36.2	65.0	42.0	95	-42	2.90	2.51	2.40	2.53	2.86	4.23	4.81	3.75	4.10	3.53	2.69	3.04	38.93	116.1			
20	62	38.5	9.3	33.6	67.8	40.6	90	-32	2.53	1.85	2.43	2.05	2.79	3.26	4.21	3.75	2.95	3.20	2.51	2.62	32.80	107.2			
280	8	22.4	-12.5	16.9	54.2	31.6	91	-60	1.24	3.92	4.02	1.02	1.87	1.21	3.67	3.82	2.58	1.77	1.57	1.33	22.04	82.4			
187	64	42.7	13.4	41.2	69.7	46.8	97	-29	3.76	3.02	3.46	2.60	3.14	3.43	3.74	3.35	3.65	3.42	3.55	3.58	40.80	112.3			
296	72	38.2	10.4	36.7	66.7	44.0	96	-34	3.45	2.74	3.02	2.35	3.15	3.68	4.02	3.98	3.60	3.41	3.23	3.22	39.85	123.7			
310	10	41.9	12.1	40.6	67.8	45.2	96	-34	2.20	2.72	3.00	3.22	3.61	4.08	3.46	3.26	3.34	3.10	2.73	2.88	38.10	91.7			
707	37	37.7	6.6	36.9	66.3	42.9	102	-48	2.01	1.77	2.19	2.04	2.69	2.83	3.79	2.93	3.62	3.08	2.45	2.18	31.58	91.9			
752	20	35.4	-1.7	30.9	62.4	38.8	101	-53	2.00	1.06	1.56	1.82	2.12	2.33	3.43	2.94	3.54	2.50	2.39	1.90	27.59	91.0			
912	55	45.5	21.9	43.6	69.4	48.6	106	-27	3.97	3.45	2.81	2.87	2.81	3.31	3.21	2.80	2.96	2.91	3.74	3.53	38.17	91.6			
200	66	41.6	11.9	40.8	69.6	45.8	102	-35	2.29	1.27	2.77	2.40	2.47	3.52	3.39	2.53	2.33	2.93	2.98	2.68	34.23	82.0			
379	105	45.8	22.9	42.7	69.8	48.8	105	-26	2.71	2.43	2.58	2.48	2.91	2.67	2.95	2.76	2.90	2.43	2.76	2.63	32.18	61.9			
115	24	17.8	-19.0	14.0	53.7	26.7	96	-57	0.48	0.61	0.87	0.89	0.93	1.85	2.19	2.69	2.33	1.43	1.03	0.66	15.96	56.9			
880	28	30.6	-8.7	32.7	64.6	35.3	100	-54	0.61	0.50	0.72	0.81	1.38	2.20	2.22	2.11	1.96	1.16	0.98	0.79	15.44	44.9			
790	73	35.1	-2.7	37.6	67.0	41.2	108	-54	0.87	0.84	1.12	1.32	2.21	3.07	2.95	2.49	2.40	1.40	1.07	0.91	20.45	51.0			
1414	55	32.9	-4.3	36.6	63.4	38.6	103	-70	0.74	0.56	0.86	0.93	1.50	2.81	2.18	1.90	2.08	0.84	0.89	0.76	16.11	51.5			
1884	55	34.5	-0.7	37.8	64.8	39.4	107	-56	0.51	0.35	0.97	0.74	1.84	3.25	2.38	1.76	1.32	0.86	0.60	0.42	14.70	28.8			
2484	31	35.3	5.6	37.6	59.8	38.8	98	-54	1.27	0.90	1.17	0.78	1.64	2.11	2.21	1.81	1.71	1.11	1.28	1.20	17.19	70.1			
3540	55	38.4	13.1	40.0	61.5	41.7	97	-49	0.51	0.55	0.84	0.99	2.34	3.14	2.51	2.29	1.50	0.69	0.72	0.57	16.65	50.0			
2219	55	36.3	6.5	39.0	61.6	41.2	99	-57	0.91	0.67	0.79	0.96	1.94	3.34	3.27	2.46	1.33	0.82	0.90	0.87	18.26	50.0			
1133	51	47.2	21.9	49.6	69.9	47.5	107	-31	0.96	0.59	0.38	0.40	0.97	1.36	0.96	1.05	0.82	0.69	0.86	1.02	10.16	30.9			
2218	27	38.5	12.9	40.4	59.6	41.1	102	-57	1.83	1.51	1.42	0.99	1.46	2.14	1.89	2.04	2.14	2.00	1.92	1.86	21.00	62.7			
170	26	45.6	34.9	43.5	55.9	47.4	88	-6	9.39	7.38	8.55	6.81	3.99	3.92	4.69	5.48	8.31	12.33	12.46	10.76	95.47	40.6			
22	43	48.7	36.2	48.4	63.7	50.2	92	-4	8.31	5.67	5.10	3.34	2.87	2.37	1.30	1.63	3.66	6.09	8.49	9.24	58.07	28.8			
228	58	49.5	38.7	48.2	60.0	50.6	95	-2	4.25	3.01	2.22	1.19	0.97	0.87	0.45	0.62	1.48	2.75	4.13	4.73	26.67	13.4			
1062	41	22.8	-21.0	28.6	59.6	26.0	95	-68	0.87	0.70	0.52	0.51	1.01	1.18	1.53	1.55	1.41	1.17	1.13	1.03	12.61	56.2			
36	9	77.8	-19.6	-3.9	43.3	14.4	75	-57	0.39	0.23	0.39	0.27	0.57	0.63	0.65	1.46	0.70	0.70	0.43	0.39	6.81	44.2			
13	12	11.3	-18.9	0.5	50.1	17.8	87	-54	0.57	0.44	0.63	0.84	0.55	0.84	1.33	1.86	1.03	1.16	0.84	0.63	10.72	57.0			
214	30	17.0	-23.6	13.7	59.3	21.4	95	-79	0.56	0.50	0.49	0.69	0.98	1.55	1.71	1.19	1.09	1.08	0.82	0.59	10.63	50.0			
54	13	15.4	-13.8	8.9	42.3	25.4	73	-42	0.57	0.55	0.59	1.12	0.83	1.01	1.67	1.87	1.73	1.48	1.48	1.48	13.55	77.3			

LEGAL WEIGHTS AND MEASURES IN CANADA

In Canada the law provides, with respect to weights, that the unit shall be the standard pound (avoirdupois) of 7,000 grains, one-sixteenth part of the standard pound shall be an ounce (437½ grains), one hundred pounds a cental, and two thousand pounds a ton, and that four hundred and eighty grains shall be an ounce troy. As regards measures—That the unit or standard measure of capacity, as well for liquids as for dry measures, shall be the gallon, containing ten standard pounds of distilled water, weighed with the water and air at a temperature of sixty-two degrees Fahrenheit with the barometer at thirty inches, the quart shall be one-fourth part of a gallon, and the pint one-eighth part of the gallon, and eight gallons shall be a bushel. The 1/160th part of the gallon by volume shall be the fluid ounce.

This gallon, commonly known as the "Imperial gallon," contains 277.42 cubic inches.

The standard measure of length is the yard, one-third part of which it is provided shall be a foot, and the twelfth part of such foot shall be an inch.

The legal cord for the measurement of wood, is 128 cubic feet.

IMPERIAL MEASURE

Special note should be made of the fact that certain standards of weights and measures used in some of the states of the United States are not legal, though frequently used, in Canada. These standards are not so large, being about 16.6 per cent. smaller in capacity than the legal standards in Canada, i.e., the Imperial pint, quart and gallon. Imperial measure is 20% larger than U.S. measure.

To convert a given number of U.S. gallons into Imperial gallons, subtract 1/6th or divide by 1.2. To convert a given number of Imperial gallons into U.S. gallons, add 1/5th or multiply by 1.2.

United States measure is the old Winchester Bushel and Gallon or Wine Measure of Queen Anne. The United States gallon contains 231 cubic inches.

THE FRUIT, VEGETABLES AND HONEY ACT AND REGULATIONS

Chapter 62 of the Statutes, 1935

The provisions of this Act are intended to promote orderly marketing throughout the fruit, vegetable and honey industries and to assist in the settlement of disputes through the medium of an Arbitration Board. The Act is applicable to interprovincial or foreign trade only.

There follows a brief summary of the provisions of the Act and Regulations:

1. Establishment of grades or standards of quality for honey, fruits and vegetables.

2. Prescribes conditions relative to inspection, grading, marking of packages, shipment, advertisement and sale of fruit, vegetables and honey produced within or without Canada.

3. Establishment of standard packages for various kinds of fruits, vegetables and honey.

4. Provides for the detention of fruit, vegetables, honey or packages in respect of which an offence under the Act or Regulations has been committed.

5. Prescribes penalties for contravention of any provisions of the Act or Regulations.

6. Licensing of brokers, commission agents and dealers, handling fruits and vegetables.

7. Provides for a commercial fruit and vegetable inspection service at both shipping point and destination for which appropriate fees are charged for certificates issued.

8. Registration of honey packers and persons assembling honey and to prescribe fees for honey inspection certification and licensing.

9. Provides for the inspection and certification of imported produce for which a fee is charged for customs clearance purposes or to assist in determining if contract stipulations have been met.

10. The compulsory inspection and certification of fruits, vegetables and honey exported out of Canada for which a fee is charged.

11. Provides for amendment and addition to regulations through Ministerial Order.

Note: A free copy of this Act may be obtained from the Fruit and Vegetable Division, Marketing Service, Department of Agriculture, Ottawa.

WEIGHT OF CERTAIN COMMODITIES BY THE BUSHEL

In contracts for the sale and delivery of any of the undermentioned articles the legal weights per bushel shall be as follows:—

Bushels	Weight in Dominion Standard lbs.	Bushels	Weight in Dominion Standard lbs.
Alfalfa seed	60 lbs.	Millet seed	
Barley	48 "	(Proso type)	50 lbs.
Beans	60 "	Oats	34 "
Bituminous coal	70 "	Orchard grass	
Blue grass seed	15 "	seed	14 "
Brome Seed	14 "	Peas	80 "
Buckwheat	48 "	Potatoes	60 "
Castor Beans	40 "	Rye	56 "
Clover seed	60 "	Rye grass seed	20 "
Crested wheat			
grass seed	22 "	Slender Wheat	
Fescue seed	22 "	Grass seed	
Flax seed	56 "	(Western Rye	
Hemp seed	44 "	grass)	14 "
Indian corn	56 "	Soy beans	60 "
Lime	70 "	Timothy seed	48 "
Malt	36 "	Vetch	60 "
Millet seed (Fox		Wheat	60 "
tail type)	48 "		

EGGS

The regulations respecting the grading and marking of eggs, put into effect by the Dominion Government, being in use throughout Canada, are of general interest to consumers.

The Dominion Government standard grades for eggs are as follows:—A1, A, B, C, —a candling definition being specified for each grade.

Grade A.—The highest commercial grade; fresh quality eggs, clean and sound in shell; packed in three weights as follows:—

Grade A Large.—Eggs weighing individually at the rate of 24 oz. or more per dozen.

Grade A Medium.—Eggs weighing individually at the rate of 22 to 24 oz. per dozen.

Grade A Pullet.—Eggs weighing individually at the rate of 18 to 22 oz. per dozen.

Grade B.—The second grade, reasonably clean and sound in shell, weighing individually at the rate of 22 oz. or more per dozen.

Grade B Large.—Shall weigh individually at the rate of 24 oz. or more per dozen.

Grade B Medium.—Shall weigh individually at the rate of not less than 22 ounces per dozen and up to but not including 24 ounces per dozen.

Grade B Pullet.—Shall weigh individually at the rate of not less than 20 oz. and up to but not exceeding 22 oz. per dozen; and for export, 39 lbs. net per 30 dozen.

Grade C.—The lowest grade, comprising all eggs, including cracks or dirty or stained eggs not permitted to be graded under Grades A and B, but which are still not of a condition unfit for human consumption.

Grade A1.—A super grade, available only on some markets. This grade is marketed only from farms holding a permit which is based on the suitability of production conditions; packed in three weights, Large, Medium and Pullet, the weights of which are the same as for Grade A

except in the instance of Grade A1 Pullet, the minimum weight for which is 20 ounces.

Fresh.—The word "fresh" shall be used only in conjunction with Grades A or A1.

Storage Eggs.—Cold stored eggs may be sold only in the appropriate grades B or C.

TABLES OF WEIGHTS AND MEASURES

AVOIRDUPOIS WEIGHT

27.34375 grains	= 1 dram
16 drams	= 1 ounce 437.5 grs.
16 ounces	= 1 pound
7,000 grains	= 1 " "
100 pounds	= 1 hundredweight
20 hundredweight	= 1 ton [or cental]

In England 14 lbs. is a stone, 28 lbs. is 1 Quarter (of the English cwt.) and a Ton is 2,240 lbs.

1 Grain Avoirdupois = 1 Grain Troy and 1 Grain Apothecaries', i.e., 0.0648 gram.

DRY MEASURE

4 gills	= 1 pint
2 pints	= 1 quart
4 quarts	= 1 gallon
2 gallons	= 1 peck
4 pecks	= 1 bushel

CUBIC OR SOLID MEASURE

1,728 cubic inches	= 1 cubic foot
27 cubic feet	= 1 cubic yard
128 cubic feet	= 1 cord [ton]
40 cubic feet	= 1 shipping

ANGULAR MEASURE

60 seconds (")	= 1 minute, or 1'
60 minutes (')	= 1 degree, or 1°
90 degrees (°)	= 1 right angle

CIRCLES, SPHERES AND CYLINDERS

Diameter of a Circle \times 3.1416 gives Circumference
 Diameter Squared \times .7854 gives Area of Circle
 Diameter Squared \times 3.1416 gives Surface of Sphere
 Diameter Cubed \times .5236 gives Volume of Sphere
 One Degree of Circumference \times 57.3 gives Radius
 Diameter of Cylinder \times 3.1416, and product by its length, gives the Surface
 Diameter of Cylinder Squared \times .7854, and product by the length, gives Volume

A Circular Acre is 235,504 feet, a Circular Rod 117,752 feet in diameter. The Circumference of the Earth at the Equator is about 24,902 miles, and the Polar Diameter 7,899 miles. The mean Equatorial Diameter is 7,926 miles.

TIMBER AND WOOD

100 superficial feet	= 1 sq. of flooring
50 cu. feet of planks	= 1 load
42 cu. feet of timber	= 1 shipping ton
108 cu. feet of timber	= 1 slack
128 cu. feet of timber	= 1 cord
1 cord measures 8 \times 4 \times 4 feet	

FAHRENHEIT AND CENTIGRADE THERMOMETER SCALES COMPARED

	FAHRENHEIT	CENTIGRADE	To convert other degrees Fahrenheit to Centigrade:
Boiling	212	100	
	104	40	
	86	30	Subtract 32
	77	25	Multiply by 5
	68	20	Divide by 9
	59	15	
	50	10	
Freezing	41	5	
	32	Zero	
	23	- 5	
	14	-10	
	5	-15	
	Zero		From Centigrade to Fahrenheit:
	- 4	-2°	
	-22	-30	Multiply by 9
	-31	-35	Divide by 5
			Add 32

SURFACE, SQUARE OR LAND MEASURE

144 square inches	= 1 square foot
9 square feet	= 1 square yard
30 $\frac{1}{4}$ square yards	= 1 square rod
10 square chains	= 1 acre
160 square rods or 4,840 sq. yds.	= 1 acre
640 acres	= 1 square mile

LIQUID MEASURE

4 gills	= 1 pint
2 pints	= 1 quart
4 quarts	= 1 gallon
A cubic foot of water weighs almost 1,000 oz. (62.288 lbs.) and contains almost 6.2288 Imperial gallons.	

APOTHECARIES MEASURE FOR FLUIDS

60 minims	= 1 fluid drachm
8 fluid drachms	= 1 fluid ounce
20 fluid ounces	= 1 pint

APOTHECARIES' WEIGHT

FOR DRUGS	
20 grains	= 1 scruple
3 scruples	= 1 drachm
8 drachms	= 1 ounce
12 ounces	= 1 pound
1 pound	= 5760 grains

TROY WEIGHT

For Gold and Silver	
24 grains	= 1 pennyweight (dwt.)
20 dwts.	= 1 ounce
480 grains	= 1 " "
12 oz.	= 1 lb.
1 lb.	= 5760 grains

JEWELLERS' WEIGHT

1 carat	= 200 milligrams = 3.0865 grains Troy.
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SURVEYORS' TABLE

625 sq. links	= 1 sq. rod
16 sq. rods	= 1 sq. chain
10 sq. chains	= 1 acre
640 acres	= 1 sq. mile
36 sq. miles	= 1 township (23,040 acres)
1 acre contains 100,000 sq. links, 4840 sq. yards, 160 sq. rods.	
1 rood contains 1,210 sq. yards.	

STANDARD RAILWAY GAUGE

In Canada, Great Britain and U.S.A., 4 ft. 8 $\frac{1}{2}$ in.

MEASURES OF LENGTH

Mile Geographical, Admiralty Knot, or Nautical Mile,	
6,080 Feet	= 1.15 Mile Statute
League	= 3 Miles
Degree	= 60 Geographical, or 69.121 Statute Miles
Inch, in.	= 72 Points or 12 Lines
Nail, $\frac{1}{16}$ yd.	= 2 $\frac{1}{4}$ Inches
Palm	= 3 Inches
Hand	= 4 Inches
Quarter (or a Span)	= 9 Inches
Foot	= 12 Inches
Cubit	= 18 Inches
Ell (English, obsolete)	= 45 Inches
Yard	= 36 Inches
Pace, Military	= 2 Feet 6 Inches
Fathom	= 6.08 Ft. (Eng.) 6 Ft. (U.S.)
Rod, Pole, or Perch	= 5 $\frac{1}{2}$ Yards
Chain (100 Links)	= 22 Yards (4 Poles)
Link	= 7.92 in. (1/100 of a chain)
Cable's Length	= 100 Fathoms, 608 Ft. (Eng.)
10 Cables	= 1 Nautical Mile
60 Nautical Miles	= 1 Degree
Furlong	= 40 Rods, 10 Chains, 220 Yds.
Mile	= 8 Furlongs, 80 Chains, 320 Rods, 1,760 Yards, 5,280 Feet, 63,360 Inches
A geographical mile is the length of 1 minute of latitude. A nautical mile is the length of 1 minute of the meridian. In navigating, the Admiralty Knot is used, 6,080 ft., divided into 10 cables, the cable being assumed to be 608 feet.	

MEASURES OF TIME

60 seconds.....	= 1 minute
60 minutes.....	= 1 hour
24 hours.....	= 1 day
(23 h. 56 m. 4 s. of mean solar time)	= 1 Sidereal Day)
7 days.....	= 1 week
52 weeks.....	= 1 year
12 months.....	= 1 year
365 days.....	= 1 year
366 days.....	= 1 leap-year
100 years.....	= 1 century

The mean solar year is equal to 365 days, 5 hrs. 48 min. 45.7 sec., or nearly 365 $\frac{1}{4}$ days.

Every year whose number is divisible by 4 is a leap year, unless the number of the year ends in two ciphers, in which case the number must be divisible by 400. Thus, 2000 and 2400 will be leap years, but 1900 was not a leap year.

Solar time around the Globe varies 4 minutes with each degree of longitude.

MEASUREMENT OF SHIP TONNAGE

Followed by the British Board of Trade; applying to all ships in the British Merchant Service, including Canadian registered vessels. The U.S. merchant service use a different method.

GROSS TONNAGE is the unit of volume containing 100 cubic feet in the internal volume of a vessel under the tonnage deck to which is added:—

- (1) the 'tween deck space, if any, above the tonnage deck.
- (2) the volume of permanently closed-in spaces above the upper deck available for cargo stores, or for passengers and crew and
- (3) any excess of hatchways.

NET OR REGISTER TONNAGE. The Net or Register Tonnage is the Gross Tonnage as found above less deductions for crew space, stores, navigation spaces, allowance for propelling power and other deductions allowable under the Merchant Shipping Act.

DEADWEIGHT TONNAGE is the amount of cargo, bunkers, reserve feed water, domestic and sanitary water, provisions, consumable stores and effects on board, and is expressed in tons of 2240 lbs. each; or alternatively it is the difference in the displacement at a given draft and the displacement of the vessel "lightship" with water in boilers to working level and ready for steam but with none of the above mentioned items on board.

DISPLACEMENT is the amount of water displaced by a vessel floating in equilibrium in still water. The weight of water displaced is equal to the total weight of the vessel with everything on board and known as a displacement tonnage. If expressed in cubic feet it is known as the volume of displacement.

MISCELLANEOUS

1 dozen.....	= 12 articles
1 gross.....	= 12 dozen
1 great gross.....	= 12 gross
1 score.....	= 20 single things
1 quire.....	= 24 sheets of paper
1 ream.....	= 20 quires (480 sheets)
1 ream printing paper.....	= 500 sheets
1 tablespoon.....	= $\frac{1}{2}$ fluid ounce (4 drams)
1 dessert-spoon.....	= $\frac{1}{4}$ fluid ounce (2 drams)
1 tea-spoon.....	= $\frac{1}{8}$ fluid ounce (1 dram)
1 drop.....	= 1 minim.

METRIC WEIGHTS AND MEASURES

MEASURES OF WEIGHT

10 milligrams (mg.)....	= 1 centigram (cg.)
10 centigrams.....	= 1 decigram (dg.)
10 decigrams.....	= 1 gramme (gm.)
10 grammes.....	= 1 dekagram (dag.)
10 dekagrams.....	= 1 hectogram (hg.)
10 hectograms.....	= 1 kilogram (kg.)
10 kilograms.....	= 1 myriagram
10 myriagrams.....	= 1 quintal (q.)
10 quintals.....	= 1 millier (commonly known as the "Tonne")

MEASURES OF LENGTH

10 millimetres (mm.).....	= 1 centimetre (cm.)
10 centimetres.....	= 1 decimetre (dm.)
10 decimetres.....	= 1 metre (m.)
10 metres.....	= 1 dekametre (dam.)
10 dekametres.....	= 1 hectometre (hm.)
10 hectometres.....	= 1 kilometre (km.)
10 kilometres.....	= 1 myriametre

MEASURES OF LAND

100 sq. metres.....	= 1 are (a.)
100 ares.....	= 1 hectare (ha.)
100 hectares.....	= 1 sq. kilometre

MEASURES OF CAPACITY

10 millilitres (mil.)....	= 1 centilitre (cl.)
10 centilitres.....	= 1 decilitre (dl.)
10 decilitres.....	= 1 litre (lit.)
10 litres.....	= 1 dekalitre (dal.)
10 dekalitres.....	= 1 hectolitre (hl.)
10 hectolitres.....	= 1 kilolitre

1 cubic cm. (water).....	= 1 gram
1,000 cubic cm. (water) or 1 litre.....	= 1 kilogram
1 cubic metre (1,000 litres, 1,000 kilograms)	= 1 metric ton

EQUIVALENT VALUES OF STANDARD AND METRIC UNITS

MEASUREMENTS OF LENGTH

1 inch.....	= 2.54	centimetres
1 foot.....	= 30.48	"
1 yard.....	= 91.44	"
1 mile.....	= 1.609	kilometres
1 centimetre.....	= 0.3937	inches
1 metre.....	= 39.37	"
1 ".....	= 1.0936	yards
1 kilometre.....	= 0.62137	miles
1 ".....	= 1000	metres

MEASUREMENTS OF SURFACE

1 sq. inch.....	= 6.4514	sq. centimetres
1 " foot.....	= 929.01	" "
1 " yard.....	= 8361.3	" "
1 " ".....	= 0.83613	" metres
1 " centimetre.....	= 0.1550	" inches
1 " metre.....	= 10.764	" feet
1 " ".....	= 1.196	" yards
1 Hectare.....	= 2.471	" acres

MEASUREMENTS OF VOLUME

1 cu. inch.....	= 16.387	cu. centimetres
1 " foot.....	= 28317	" "
1 " yard.....	= 0.7645	" metres
1 " centimetre.....	= 0.061	" inches
1 litre.....	= 1000	" centimetres
1 ".....	= 61.0234	" inches
1 ".....	= 1.7598	imperial pints
1 cu. metre.....	= 1.30794	cu. yards
1 imperial gallon.....	= 10	lbs. water at 62° F.
1 " ".....	= 277.42	cu. inches
1 " ".....	= 4.546	litres
1 " quart.....	= 1.136	"
1 U.S. gallon.....	= 231	cu. inches
1 " ".....	= 3.7854	litres

MEASUREMENTS OF WEIGHT (Mass)

1 lb. (7,000 grains).....	= 453.59	grams
1 oz.....	= 28.3495	"
1 grain.....	= 0.0648	"
1 kilogram.....	= 2.2046	lbs.
1 gram.....	= 15.432	grains
1 decigram.....	= 1.54323	"
1 centigram.....	= 0.15432	"
1 milligram.....	= 0.01543	"

ELECTRICAL MEASURES

UNIT	FOR THE MEASURE OF:
Volt.....	Electromotive Force (E.M.F.) or Electrical Pressure = the electromotive force that steadily applied to a conductor whose resistance is one ohm will produce a current of one ampere.
Ohm.....	Resistance = the resistance offered to the passage of a current of electricity by a thread of mercury 106 cm. long and 1 sq. mm. cross section at the temperature of melting ice.
Ampere.....	Current = the current 1 volt will drive through 1 ohm.
Coulomb.....	Quantity = 1 ampere flowing for 1 second of time.
Microfarad.....	Capacity = one-millionth of a coulomb at 1 volt E.M.F.
Joule.....	Work = energy required to drive 1 ampere through 1 ohm = 0.73756 foot-pound. (Energy is the ability to do work).
Watt.....	Power = 1 joule acting for 1 second = 44 foot-pounds per minute. 746 Watts = 1 horsepower.
Henry.....	Induction = when the E.M.F. in the circuit is 1 volt while the inducing current varies at the rate of 1 amp. per sec.
Radio-Frequency—	Frequency in kilocycles = 300,000 ÷ (wave-length in metres).

PUBLIC STATUTORY HOLIDAYS IN CANADA

DOMINION OF CANADA.—In accordance with the provisions of the Interpretation Act, the Bills of Exchange Act, the Civil Service Act, and the Armistice Day Act, the holidays to be observed throughout Canada are as follows:—

BILLS OF EXCHANGE ACT

(a) In all the provinces of Canada,

Sundays	Dominion Day
New Year's Day	Labour Day
Good Friday	Thanksgiving Day (as proclaimed.)
Easter Monday	Remembrance Day
Victoria Day	Christmas Day

The birthday of the reigning Sovereign or the day fixed by proclamation for its celebration.

Any day appointed by proclamation for a public holiday or for a general fast or general thanksgiving.

In any of the provinces any day proclaimed by the Lieutenant-Governor for a holiday, fast or thanksgiving; also any non-judicial day by virtue of a statute of the province.

In any city, town, municipality or other organized district, any day appointed as a civic holiday by the council or other administrative body.

When New Year's Day, Christmas Day, Victoria Day, Dominion Day and Sovereign's Birthday fall on Sunday, the following day is observed as the holiday.

"(b) In the province of Quebec in addition to the said days,

The Epiphany,	All Saints' Day,
The Ascension,	Conception Day."

For the dates of the above holidays, see the list of "Fixed and Movable Festivals and Anniversaries," page 1 and for Easter and other Ecclesiastical Dates" page 6.

INTERPRETATION ACT

"In every Act, unless the context otherwise requires: (II) "holiday" includes Sundays, New Year's Day, the Epiphany, Good Friday, The Ascension, All Saints' Day, Conception Day, the Easter Monday, Ash Wednesday, Christmas Day, the birthday or the day fixed by proclamation for the celebration of the birthday of the reigning sovereign, Victoria Day, Dominion Day, the first Monday in September, designated Labour Day, Remembrance Day, and any day appointed by proclamation for a general fast or thanksgiving."

CIVIL SERVICE ACT

The holidays to be observed in and by the civil service are: Sundays; New Year's Day; Good Friday; Easter Monday; Victoria Day; The birthday of the reigning Sovereign, or the day fixed by proclamation by the Governor in Council for the celebration thereof; Dominion Day; Labour Day; Armistice Day; Christmas Day.

Any day appointed by proclamation by the Governor in Council to be observed as a general fast or thanksgiving or as a holiday. 1920, c.41, s.6; 1921, c.16, s.6.

PROVINCES

The Provincial holidays generally coincide with the Dominion list with the following additions: MANITOBA, Boxing Day. (Arbour Day is not a legal holiday.)

BRITISH COLUMBIA, Boxing Day.

SASKATCHEWAN AND ALBERTA, Ash Wednesday, Boxing Day, Arbour Day.

YUKON, Arbour Day and Discovery Day.

LAND AND FRESH WATER AREA OF CANADA

BY PROVINCES AND TERRITORIES*

PROVINCE OR TERRITORY	Land† Sq. Miles	Fresh Water Sq. Miles	Total† Sq. Miles	Per Cent. of Total Area
Prince Edward Island.....	2,184	—	2,184	0.1
Nova Scotia.....	20,743	325	21,068	0.6
New Brunswick.....	27,473	512	27,985	0.8
Quebec.....	523,860	71,000	594,860	16.1
Ontario.....	363,282	49,300	412,582	11.1
Manitoba.....	219,723	26,789	246,512	6.7
Saskatchewan.....	237,975	13,725	251,700	6.8
Alberta.....	248,800	6,485	255,285	6.9
British Columbia.....	359,279	6,976	366,255	9.9
Yukon.....	205,346	1,730	207,076	5.6
North West Territories:— Franklin.....	541,753	7,500	549,253	14.9
Keewatin.....	218,460	9,700	228,160	6.2
Mackenzie.....	493,225	34,265	527,490	14.3
Totals.....	3,462,103	228,307	3,690,410	100.0

*The salt water areas of Canada are excluded

CANADIAN GOVERNMENT ANNUITIES

The Annuities Act was passed in order to authorize the issue of Government Annuities for old age. Any resident of Canada may purchase a Canadian Government Annuity, employers of labour may contract for Annuities for their employees, and societies incorporated for fraternal or other purposes may contract for Annuities for their members. A Canadian Government Annuity is payable for life, not transferable, cannot be alienated, forfeited or stolen, and cannot be seized or levied upon by process of law. Annuities may be purchased for any sum from \$10 to \$1200. As an example, at the date this is printed, 1947, a man aged 20 may secure an annuity at 60 of \$500 a year for the rest of his life by the payment of \$5.05 per month; while an immediate annuity of \$500 a year, for life or 10 years certain, purchased in one amount by a man aged 60, would cost \$6,235.

On March 31, 1946, there were in effect 133,387 contracts and certificates. Annuity was payable under 33,698 of these and annuity was still deferred under 99,689. The total amount of annuity payable under the vested contracts was \$13,744,535 and the value of outstanding annuities, both immediate and deferred, was \$287,492,656 this being also the balance at credit of the Annuities Fund as of March 31, 1946.

For full particulars apply to H. A. Black, Director, Canadian Government Annuities, Department of Labour, Ottawa.

BANK CHANGES AND MERGERS SINCE CONFEDERATION

The first name is that of the purchasing or otherwise surviving bank.

1868 Merchants Bank—Commercial Bank of Canada.	1912 Canadian Bank of Commerce—Eastern Townships Bank.
1870 Canadian Bank of Commerce—Gore Bank.	1912 Royal Bank of Canada—Traders' Bank.
1875 Standard Bank of Canada—St. Lawrence Bank.	1913 Bank of Nova Scotia—Bank of New Brunswick
1875 Imperial Bank of Canada—Niagara District Bank.	1913 Home Bank of Canada—La Banque Internationale du Canada.
1883 Bank of Nova Scotia—Union Bank of P.E.I.	1914 Bank of Nova Scotia—Metropolitan Bank.
1900 Banque Provinciale—La Banque Jacques Cartier.	1917 Royal Bank of Canada—Quebec Bank.
1901 Canadian Bank of Commerce—Bank of B. C.	1918 Royal Bank of Canada—Northern Crown Bank.
1901 Bank of New Brunswick—Summerside Bank.	1918 Bank of Montreal—Bank of British North America.
1902 Union Bank of Halifax—Commercial Bank of Windsor.	1919 Bank of Nova Scotia—Bank of Ottawa.
1903 Canadian Bank of Commerce—Halifax Banking Co.	1922 Bank of Montreal—Merchants Bank.
1903 Bank of Montreal—Exchange B. Yarmouth, N.S.	1923 Canadian Bank of Commerce—Bank of Hamilton.
1905 Bank of Montreal—People's Bank of Halifax.	1924 Bank Canadienne Nationale (formerly called Bank of Hochelaga)—Banque Nationale
1906 Canadian Bank of Commerce—Merchants Bank of P.E.I.	1924 Standard Bank—Sterling Bank.
1906 Bank of Montreal—Ontario Bank, Toronto.	1924 Bank of Montreal—Molson's Bank.
1907 Bank of Montreal—People's Bank of N.B.	1925 Royal Bank of Canada—Union Bank.
1908 Northern Crown Bank—Northern Bank.	1928 Canadian Bank of Commerce—Standard Bank.
1908 Northern Crown Bank—Crown Bank of Canada	1931 Imperial Bank—Weyburn Security Bank.
1909 Standard Bank of Canada—Western Bank of Canada.	1932 Manitoba Savings Office—discontinued by Government; depositors' accounts transferred to chartered banks.
1910 Royal Bank of Canada—Union Bank of Halifax.	
1911 Union Bank of Canada—United Empire Bank	

BANK FAILURES SINCE CONFEDERATION

1868 Commercial Bank of N.B.	1887 Maritime Bank of Dominion of Canada	1899 Banque Ville Marie
1873 Bank of Acadia	1887 Pictou Bank	1905 Bank of Yarmouth
1876 Metropolitan Bank	1887 Bank of London in Canada	1906 Ontario Bank
1879 Mechanics' Bank	1887 Central Bank of Canada	1908 Sovereign Bank of Canada
1879 Bank of Liverpool	1888 Federal Bank	1908 Banque de St. Jean
1879 Consolidated Bank of Canada	1893 Commercial Bank of Manitoba	1908 Banque de St. Hyacinthe
1879 Stadacona Bank	1895 Banque du Peuple	1910 St. Stephen's Bank
1881 Bank of Prince Edward Is.		1910 Farmers Bank
1883 Exchange Bank of Canada		1914 Bank of Vancouver
		1923 Home Bank of Canada

BRANCHES OF CHARTERED BANKS IN CANADA

Numbers of Branches by Provinces in various years.

Province.	1868	1902.	1920. ¹	1930. ¹	1940. ¹	1941. ¹	1943. ¹	1944. ¹	1945. ¹	1946. ¹
P. E. Island.....	Nil	9	41	28	25	25	23	23	23	23
Nova Scotia.....	5	89	169	138	134	131	126	126	126	127
New Brunswick....	4	35	121	102	97	96	93	93	94	96
Quebec.....	12	137	1,150	1,183	1,083	1,085	1,041	1,042	1,045	1,067
Ontario.....	100	349	1,586	1,409	1,208	1,207	1,092	1,091	1,098	1,117
Manitoba.....	Nil	52	319	239	162	159	148	148	148	151
Saskatchewan.....	Nil	Nil	591	447	233	229	213	213	214	226
Alberta.....	Nil	30	424	304	172	170	163	164	163	190
British Columbia....	2	46	242	229	192	193	180	180	184	216
Yukon.....	Nil	Nil	3	4	5	5	5	7	6	6
Total.....	123	747	4,676	4,083	3,311	3,300	3,084	3,087	3,106	3,219

¹Includes sub-agencies for receiving deposits for the banks employing them.

BANKS IN CANADA AND THEIR BRANCHES

BANK OF CANADA

Following one of the recommendations contained in the report made to the Government in 1933 by the Royal Commission on Banking and Currency, headed by the Right Hon. Lord Macmillan, P.C., K.C., there was enacted by Parliament in the 1934 session, Chapter 43 of the Statutes of that year, incorporating the Bank of Canada as a central bank of issue and rediscount. The institution opened for business on March 11, 1935.

The Bank's functions are largely, though not entirely, regulative. It has, except as provided in the Bank Act, the sole right of note issue and is required to maintain a reserve in gold coin and bullion of 25 per cent of the amount of its outstanding notes and deposit liabilities with, however, the proviso that such reserve requirements may be suspended by the Governor in Council upon request of the Board of Directors of the Bank for certain periods not exceeding in all one year without the sanction of Parliament. Under the authority of the War Measures Act the gold reserve requirement was suspended by the Governor-in-Council effective May 1, 1940. The Bank is the custodian of the gold reserves formerly held by the Finance Department of the Government and, subject to the provisions of the Bank Act, all gold coin or bullion formerly owned by the chartered banks in Canada. As a measure for the security, defence, peace, order and welfare of Canada, the Bank in accordance with The Exchange Fund Order of 1940 sold to the Foreign Exchange Control Board all gold held in unrestricted ownership as at May 1st, 1940. The Bank acts as the fiscal agent of the Government of Canada and, by agreement, may also act as banker or fiscal agent of the government of any province.

The management consists of a Board of Directors composed of a Governor, a Deputy Governor and 11 Directors, the Deputy Minister of Finance by virtue of his office being a member of the Board.

In 1938 an amending Act was passed providing that all Directors be appointed by the Government and that the entire capital of \$5,000,000 shall be owned by the Dominion of Canada.

The Bank is authorized to pay cumulative dividends of 4½%; the remainder of the profits are payable to the Consolidated Revenue Fund of Canada and to the Rest Fund of the Bank in specified proportions until the Rest Fund is not less than twice the amount of the paid-up capital, after which all the remaining profits are payable into the Consolidated Revenue Fund.

Directors, officers and employees of chartered banks and persons employed in the public service may not hold office as a Director.

Officers

Graham Ford Towers, C.M.G., *Governor*
Donald Gordon, C.M.G., *Deputy Governor*
L. P. Saint-Amour, *Assistant Deputy Governor*
D. G. Marble, C.B.E., *Secretary*
D. A. Skelton, *Research Advisor*
L. Rasminsky, C.B.E., *Executive Assistant to the Governors*
J. E. Coyne, *Securities Advisor and Executive Assistant to the Governors*
C. H. Richardson, *Deputy Secretary*

L. P. J. Roy, *Deputy Secretary*
L. F. Mundy, *Deputy Secretary*
P. D. Smith, *Assistant Deputy Secretary*
J. R. Beattie, *Chief of the Research Department*
W. E. Scott, *Banking Assistant*
H. R. Extence, *Chief Accountant*
E. Metcalfe, *Auditor*
S. Turk, *Chief of the Foreign Exchange Division*
C. E. Campbell, *Chief of the Currency Division*
M. G. Anderson, *Chief of Public Debt Division*

Agencies with names of Agents

Montreal, P.Q., J. H. C. Desmarais
Toronto, Ont., E. Fricker
Winnipeg, Man., G. A. Ivey
Regina, Sask., F. Wilks
Calgary, Alta., J. Parry

Ottawa, Ont., P. B. Wooster
Vancouver, B.C., W. Morton
Saint John, N.B., E. H. Cameron
Halifax, N.S., W. D. Farrell
Charlottetown, P.E.I., H. T. Currie

Head Office, Ottawa.

THE INDUSTRIAL DEVELOPMENT BANK

This bank was created by Act of Parliament on August 15th, 1944. It is a subsidiary of the Bank of Canada. The capital stock of \$25 millions was subscribed by the Bank of Canada, and has been fully paid. The bank is empowered to issue bonds and debentures subject to the limitation that its total direct and contingent liabilities may not exceed three times the amount of its paid-up capital stock and reserve fund; the total resources of the bank therefore, are, \$100 millions, plus four times its earned surplus. The president of the bank is the governor of the Bank of Canada and the Head Office is in Ottawa.

The purpose of the Industrial Development Bank is to ensure that adequate financing is available for desirable industrial projects by supplementing the activities of other lenders. The bank has been given powers to provide financial assistance to any person engaged in or about to engage in any industrial enterprise in Canada and to accept any form of collateral security including real property.

The bank's operations are mainly in the field of small and medium sized industrial enterprises. The bank's loans are usually for capital assistance rather than working funds and for a period of several years in contrast to the typical short term loans in commercial banking.

General Manager's Office—507 Place d'Armes, Montreal, P.Q.

Supervisor—85 Richmond St. W., Toronto, Ont.

Supervisor—736 Granville St., Vancouver, B.C.

Supervisor—356 Main St., Winnipeg, Man.

Officers

G. F. Towers, C.M.G., Ottawa, *President*
S. R. Noble, O.B.E., Montreal, *General Manager*
D. G. Marble, C.B.E., Ottawa, *Secretary*
A. N. H. James, Montreal, *Executive Assistant*

J. C. Ingram, Toronto, *Supervisor*
N. C. Tompkins, Vancouver, *Supervisor*
D. T. Muskett, Winnipeg, *Supervisor*
H. R. Extence, Ottawa, *Chief Accountant*

CENTRAL MORTGAGE AND HOUSING CORPORATION

A Crown company, incorporated by Act of Parliament on January 1, 1946; to administer the National Housing Act, 1944; to provide facilities for the rediscounting of mortgages by the lending institutions; and to administer the Emergency Shelter Regulations. As a result of consolidation of Dominion Government operations in the housing field, the corporation also directs the activities of Wartime Housing Limited. In addition, the non-farm or small holdings operations under the Veterans' Land Act are referred to the corporation.

Head Office: 56 Lyon Street, Ottawa, Ont.

Officers

President: D. B. Mansur, C.B.E.

Vice-President: Major-General Hugh A. Young, C.B., C.B.E., D.S.O.

Assist. to President: J. J. Russell.

Secretary: Eric R. Gold.

Assistant Secretary: H. Woodard.

Comptroller: M. W. Kynch, O.B.E., E.D.

General Counsel: H. C. Linkletter, M.B.E.

General Supervisor, Construction Division,
J. J. Russell.

Supervisor, Emergency Shelter Division:

J. D. Ritchie.

Supervisor Mortgage Division: L. T. Clue.

Supervisor, Information Division: F. F. Field.

Supervisor, Joint Loans Division:
Harold Glover.

Supervisor, Farm Loans Division:

T. P. Pickersgill.

Supervisor, Personnel Division: L. E. Smith.

Supervisor, Economic Research Division:
Dr. O. J. Firestone.

Chief Accountant: C. D. Armitage.

Regional Offices with Supervisors

British Columbia, 1203 Royal Bank Bldg., Vancouver, B.C.	J. A. Jones, O.B.E.
Prairie, 804 and 811 Paris Bldg., Winnipeg, Man.	A. C. McClaskey, M.B.E.
Ontario, 159 Bay St., Toronto, Ont.	P. S. Second
Quebec, Read Bldg., 1015 St. Alexander St., Montreal, Que.	J. S. Hodgson, O.B.E.
Maritime, 588 Gottingen St., Halifax, N.S.	J. E. Dudley

Branch Offices with Managers

Victoria, B.C., 805 Government St., D. K. Kennedy	Windsor, Ont., 509-510 Canada Bldg., J. K. Rae
Calgary, Alta., 214-5th Ave. E., R. G. Lillie	Ottawa, Ont., 193 Sparks St., R. G. Clauson
Edmonton, Alta., 301 Agency Bldg., R. H. Douglas	Quebec, P.Q., Palais Montcalm, E. Raymond
Saskatoon, Sask., 302 Birks Bldg., J. A. Houston	Sherbrooke, P.Q., Quebec Cent. Railways Bldg., A. G. Phelan
Hamilton, Ont., 41-43 King Wm. St., T. E. Kellett	Saint John, N.B., Portland Place, Wm. Hazen
London, Ont., 631 Federal Bldg., C. E. Robinson	

CHARTERED BANKS

Chartered Banks in Canada are incorporated by Special Act of the Dominion Parliament and governed by the Bank Act (Chapter 30 of the Statutes of 1944), which continues in force the charters of such banks until July 1, 1954. The Act specifies clearly the transactions in which banks may or may not legally engage, and embodies regulations designed to ensure the proper conduct of the bank's affairs.

They are prohibited from engaging in any trade or business, from loaning money on the security of or dealing in the shares of any bank and from loaning more than \$10,000.00 to any of their officers or clerks. Subject only to the provisions of Section 83 of the Bank Act and of the Farm Improvement Loans Act, 1944 (Chapter 41 of the Statutes of 1944), banks are also prohibited from lending upon the security of immovable property, although such may be taken as additional collateral for debts already contracted to a bank in the ordinary course of its business.

The note circulation privileges of the banks have been gradually reduced since January 1, 1933 and at January 1, 1945 the legal limit became 25% of the unimpaired capital of the respective banks. From the latter date no bank is permitted to issue or reissue notes in Canada and in January, 1950 an amount equal to the notes then outstanding must be paid to the Bank of Canada, which thereafter will be liable to redeem the said notes. The foreign note issues of a bank are now limited to 10% of its unimpaired paid-up capital.

In the event of a bank suspending payment, the payment of notes in circulation is a first charge upon the assets of the bank. Notes are further secured by a Circulation Fund held by the Dominion Government. Each bank contributes to this fund an amount equal to 5% of its average circulation. If this fund were not sufficient, then each bank must make up the deficiency in proportion to its circulation. If a bank fails to make arrangements within two months from the day of suspension for the payment of all its notes and interest thereon, the Minister may make arrangements for the payment by the Bank of Canada on his behalf out of the Circulation Fund together with interest at 5% per annum from the day of the suspension to the day named for redemption.

While deposits are not a first charge on the assets of an insolvent bank (the claims of noteholders, the Dominion Government and the Provincial Governments having priority in the order named), depositors have enjoyed a certain measure of protection in the extra-liability of shareholders. At one time in the event of the property and assets of any bank being insufficient to pay its debts and liabilities, each shareholder was liable for the deficiency to an amount equal to the par value of the shares held by him in addition to any amount not paid up on such shares. In 1934 it was provided that this liability of a shareholder, apart from any amount not paid up on his shares, should not exceed that proportion of the par value of his shares which the amount of notes which the bank was authorized to have in circulation in Canada bore to the paid-up capital of the bank. That proportion has now been reduced to 25% and will be still further reduced throughout the period from January 1st, 1945, to 1950, when, upon payment to the Bank of Canada of the balance of outstanding circulation as already mentioned, the extra-liability on the shares will automatically cease. Shareholders who sell their stock are not relieved of the extra-liability until the expiration of sixty days.

INSPECTOR-GENERAL OF BANKS, (under Dept. of Finance, Ottawa) C. F. Elderkin.

CANADIAN BANK OF COMMERCE

Capital Paid up..... \$30,000,000

Reserve Fund..... 30,000,000

Head Office:—25 King St. W., Toronto.

Chairman of the Board:—S. H. Logan

President:—Allan E. Arscott, C.B.E.

Vice-Presidents:—E. C. Fox, Geo. A. Morrow, A. F. White

Vice-President and General Manager:—Stanley M. Wedd

Assistant General Managers:—James Stewart, C.B.E., F. G. Stanley, N. J. McKinnon, R. H. McDade.

Foreign Branches:—2 Lombard St., London, England; Exchange Place and Hanover Street, New York; Portland Ore.; Seattle, Wash.; San Francisco, Los Angeles, Calif.; Belleoram, St. Johns, Nfld., Corner Brook, Nfld.; Bridgetown, Barbados; Kingston, Jamaica; Port of Spain, Port Read, Trinidad.

BANQUE CANADIENNE NATIONALE

Capital Paid up..... \$7,000,000
Reserve Fund..... 7,000,000

Head Office—Place d'Armes, Montreal.

President and Managing Director—Beaudry Leman.

Vice-Presidents—C. Laurendeau, K.C. and Hon. Jacob Nichol.

General Manager, Chas. St. Pierre.

Foreign correspondents in all important centres of the world.

THE DOMINION BANK

Capital Paid up..... \$7,000,000
Reserve Fund..... 9,000,000

Head Office—1 King St. West, Toronto, 1.

President—C. H. Carlisle.

Chairman of the Board—C. A. Bogert.

Vice-President—R. S. McLaughlin.

Vice-President and General Manager—Robert Rae.

Assistant General Managers—Thomas Wilding,

A. C. Ashforth, S. C. Cook, (Winnipeg).

Chief Supervisor—C. S. Howard.

Secretary—W. B. Tannahill.

Chief Correspondents—Great Britain, Bank of England; Barclays Bank, Limited; Lloyds Bank Limited; The National Bank of Scotland, Limited; Union Bank of Scotland, Limited; The Midland Bank, Limited.

New York, N.Y., The National City Bank of New York; The Chase National Bank of the City of New York; Central Hanover Bank and Trust Company; Guaranty Trust Company; Irving Trust Company; Corn Exchange Bank Trust Company; Bankers Trust Company; Continental Bank and Trust Company of New York; J. P. Morgan & Co.

THE ROYAL BANK OF CANADA

Capital Paid up..... \$35,000,000
Reserve Funds..... 41,467,414

Head Office—Montreal.

President—Sydney G. Dobson.

Vice-Presidents—W. F. Angus, B. L. Mitchell

General Manager—James Muir

Asst. General Managers—H. G. Hesler, T. H.

Atkinson, F. S. Moffitt, M. M. Walter.

General Inspectors—A. F. Mayne, C. B. Neapole

Supervisor of Banking Arrangements,

J. L. Lawson

Asst. Supervisor of Banking Arrangements,

C. B. Clark

Supervisor of Staff, W. R. Mitchell.

Chief Accountant, D. L. Witter.

Secretary, R. I. C. Picard.

FOREIGN BRANCHES

CUBA:—Bayamo, Camaguey, Ciego de Avila, Guantanamo, Havana, (6 branches), Holguin, Moron, Pinar del Rio, Sagua la Grande, Sancti Spiritus, Santa Clara, Santiago de Cuba.

PUERTO RICO:—Mayaguez, San Juan, Santurce.

DOMINICAN REPUBLIC:—Ciudad Trujillo, La Romana, Puerto Plata, San Pedro de Macoris, Santiago de los Caballeros, HAITI:—Port-au-Prince.

BRITISH WEST INDIES:—ANTIGUA, St. John's; BAHAMAS, Nassau (2 branches); BARBADOS, Bridgetown; DOMINICA, Roseau; GRENADA, St. Georges; JAMAICA, Kingston, Montego Bay; MONTSEERAT, Plymouth; St. KITTS, Basseterre; TRINIDAD, Port of Spain, San Fernando. CENTRAL AND SOUTH AMERICA:—ARGENTINA, Buenos Aires, (3 branches); BRAZIL, Pernambuco, Rio de Janeiro, Santos, Sao Paulo; BRITISH GUIANA, Georgetown, New Amsterdam; BRITISH HONDURAS, Belize; COLOMBIA, Barranquilla, Bogota, Cali; Cartagena, Manizales, Medellin; PERU, Lima, URUGUAY, Montevideo; VENEZUELA, Caracas; Ciudad Bolivar, Maracaibo. GREAT BRITAIN:—

The Royal Bank of Canada

ASSETS EXCEED \$2,000,000,000

IN CANADA—Over 620 branches to serve Canadian Business and industry.

ABROAD — Branches strategically placed throughout the West Indies and Central and South America to furnish reliable information and extend practical help to Canadian exporters and importers seeking to develop trade with these countries. Branches also in London, England; Paris, France; and New York City.

HEAD OFFICE, MONTREAL

For officers, see above. List of branches, see pages 37 to 63.

London, 6 Lothbury, E.C. 2; West End Branch, 2 Cockspur St., S.W. 1. UNITED STATES:—New York (68 William St.).

Auxiliary in France, The Royal Bank of Canada (France), Paris, 3 Rue Scribe.

Correspondents in all the principal cities and towns of the world.

THE BANK OF NOVA SCOTIA

Capital Paid up..... \$12,000,000
Reserve Fund..... 24,000,000

General Executive Office—38 Melinda Street, Toronto 1.

President—H. D. Burns.

Vice-Presidents—Hon. F. B. McCurdy, P.C., Jas. Y. Murdoch, O.B.E., K.C. and H. L. Enman.

General Manager—H. L. Enman.

Assistant General Managers—N. W. Berkinshaw, D. A. Y. Merrick, E. S. Crawford, C. S. Frost.

FOREIGN BRANCHES—*Great Britain*, 108 Old Broad St., London, E.C. 2. *United States*, New York Agency, 49 Wall St.; *Newfoundland*: Bay Roberts, Bell Island, Bonavista, Burin, Carbonar, Catalina, Channel, Corner Brook, Fogo, Grand Bank, Harbor Grace, Lewisporte, St. John's, Twillingate; *West Indies*: *Jamaica*, Black River, Brown's Town (Sub. to St. Ann's Bay), Christiana, Cross Roads, Kingston, Mandeville, May Pen, Montego Bay, Port Antonio, Port Maria, St. Ann's Bay, Savannah-Mar, Spanish Town; *Cuba*, Camaguey, Cienfuegos, Havana; Avenida de Italia, Havana; Padre Varela, Havana; Manzanillo, Santiago de Cuba. *Dominican Republic*, Ciudad Trujillo; *Puerto Rico*, Fajardo, San Juan.

CORRESPONDENTS—*Great Britain*, Bank of England, Midland Bank, Ltd., Royal Bank of Scotland, National Provincial Bank, Ltd., Barclay's Bank, Ltd., District Bank, Ltd. *Ireland*, Provincial Bank of Ireland, Limited. *United*

States, New York, Bank of New York, Guaranty Trust Co. of New York, Central Hanover Bank and Trust Co., Bank of the Manhattan Co., National City Bank of New York, Chase National Bank, J. P. Morgan & Co., Irving Trust Co., Bankers Trust Co., Corn Exchange Bank Trust Co., Manufacturers Trust Co., Chemical Bank & Trust Co., New York Trust Co., Public National Bank & Trust Co. of New York, etc. *Baltimore*, Baltimore National Bank. *Boston*, Merchants National Bank of Boston, First National Bank of Boston, National Shawmut Bank of Boston, State Street Trust Co., Boston. *Buffalo*, Liberty Bank of Buffalo. *Chicago*, First National Bank, Continental Illinois National Bank and Trust Co. *Cleveland*, National City Bank, Cleveland Trust Co. *Detroit*, National Bank of Detroit. *Los Angeles*, Security-First National Bank. *Minneapolis*, First National Bank. *Mobile, Ala.*, Merchants National Bank. *New Orleans*, Whitney National Bank. *Philadelphia*, Philadelphia National Bank. *Pittsburgh*, Mellon National Bank; Union Trust Co. *Portland*, First National Bank. *Providence, R.I.*, Rhode Island Hospital National Bank. *San Francisco*, American Trust Company; Bank of America N. T. & S. Association. *Seattle*, Seattle-First National Bank. Correspondents in all the principal cities and towns of other countries throughout the world.

THE PROVINCIAL BANK OF CANADA

Incorporated 1900

Capital Paid up..... \$4,000,000
Reserve Fund..... 2,000,000

Head Office—221 St. James St. West, Montreal.

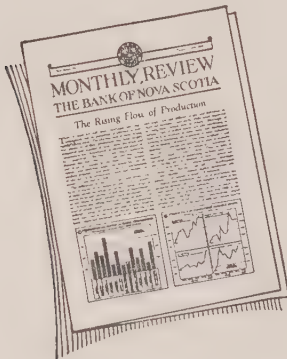
President—Hon. Es. L. Patenaude, P.C., K.C.

Vice-President—Cecil L. Carsley.

Vice-President—Hon. Sen. Elie Beauregard, K.C.

General Manager—J. U. Royer.

General Secretary—Louis J. Trottiere.



MONTHLY REVIEW...

Our Monthly Review will give you an authoritative report on various aspects of business and financial conditions in Canada. If you would like to receive copies regularly we shall be glad to add your name to our mailing list.

THE BANK OF NOVA SCOTIA

Branches from coast to coast in Canada; and in Newfoundland, Jamaica, Cuba, Puerto Rico, Dominican Republic, London, England.

General Office

Toronto, Canada

New York: 49 Wall Street

THE BANK OF TORONTO*Incorporated 1855*

Capital Paid up..... \$6,000,000
 Reserve..... 14,000,000

Head Office—King & Bay Sts., Toronto.*President*—F. H. Marsh.*Vice-President*—J. L. Carson.*General Manager*—B. S. Vanstone.*Asst. General Manager*—L. G. Gillett.

Principal Agents and Correspondents:—
Great Britain and Ireland, Midland Bank Limited; Williams Deacons Bank Ltd; *Africa (South),* Standard Bank of South Africa Ltd. *Australia,* Bank of Australasia; Bank of New South Wales. *Belgium,* Kreditbank S.A. *China,* Bank of China. *Denmark,* Kjobenhavns Handelsbank. *France,* Credit Commercial de France. *Greece,* Ionian Bank Ltd. *Holland,* Nederlandsche Handel Maatschappij. *India,* National City Bank of New York. *New Zealand,* National Bank of New Zealand. *Norway,* Den Norske Creditbank. *Sweden,* Goteborgs Handelsbank. *Switzerland,* Banque Populaire Suisse; Union Bank of Switzerland.

UNITED STATES

Albany, N.Y., National Commercial Bank & Trust Co. *Baltimore, Md.,* Maryland Trust Co. *Boston, Mass.,* Brown Bros. Harriman & Company; First National Bank of Boston; National Shawmut Bank of Boston. *Buffalo, N.Y.,* Manufacturers and Traders Trust Co.; Marine Trust Co. of Buffalo. *Chicago, Ill.,* Continental Illinois National Bank & Trust Co.; First National Bank of Chicago. *Cincinnati, Ohio,* Fifth, Third Union Trust Co.; First National Bank. *Cleveland, Ohio,* Central National Bank of Cleveland. *Detroit, Mich.,* National Bank of Detroit. *Los Angeles, Cal.,* Bank of America National Trust and Savings Ass'n; California Bank. *Minneapolis, Minn.,* First National Bank & Trust Co. *New York, N.Y.,* Bank of The Manhattan Co.; Bankers

Trust Co.; Brown Bros. Harriman & Co.; Chase National Bank of New York; Chemical Bank & Trust Co.; Commercial National Bank & Trust Co.; Empire Trust Co.; Guaranty Trust Company of New York; Irving Trust Co.; J. P. Morgan & Co., Inc.; National City Bank of New York. *Philadelphia, Pa.,* Brown Bros. Harriman & Co.; Corn Exchange National Bank & Trust Co.; Market St. National Bank; Philadelphia National Bank; Central Penn National Bank. *Portland, Ore.,* United States National Bank. *Providence, R.I.,* Industrial Trust Co. *St. Louis, Mo.,* Boatmen's National Bank. *San Francisco, Cal.,* American Trust Co.; Bank of America National Trust & Savings Ass'n. *Seattle, Wash.,* Seattle-First National Bank; People's National Bank of Washington.

BARCLAYS BANK (CANADA)

Capital Paid Up..... \$1,500,000
 Reserve Fund..... 750,000

Head Office—214 St. James St. W., Montreal.*President*—H. A. Stevenson.*Gen. Manager*—J. H. G. F. Vale.

PRINCIPAL FOREIGN CORRESPONDENTS—Barclays Bank Limited, Head Office, 54 Lombard Street, London, England; Branches throughout England and Wales. The British Linen Bank, Head Office, 38 St. Andrew Square, Edinburgh, Scotland; Branches throughout Scotland. Barclays Bank (France) Limited, Chief Office, Paris. Barclays Bank S.A.I. Rome, Italy. Barclays Bank (Dominion Colonial and Overseas) 54 Lombard Street, London, England. Branches throughout Africa, British West Indies, British Guiana, Egypt, Mediterranean, Palestine (New York Agency, 120 Broadway, New York City). *Representative in South America:* 501 Diagonal Norte, Buenos Aires, Argentine.

Canadian Business

WITH over 92 years' experience in the Canadian banking field, and with branches or agents at all points in the Dominion, this Bank is well equipped to give complete service. Enquiries invited concerning trade possibilities and other matters relating to business opportunities in Canada.

THE BANK OF TORONTO

*Incorporated 1855***Head Office: 55 King St. West, Toronto 1, Ont.**

IMPERIAL BANK OF CANADA

Capital Paid up.....\$7,000,000
Reserve Fund.....8,000,000

Head Office—51 King St. W., Toronto, 1.

President—R. S. Waldie.

Vice-Presidents—J. W. Hobbs and W. G. More.

General Manager—W. G. More.

Asst General Manager—I. K. Johnston.

Asst General Manager—L. S. Mackersy.

Asst General Manager—J. S. Proctor.

Superintendent of Western Branches—R. Carson, (Winnipeg).

Secretary—John Hadden.

General Supervisor—B. E. Howard.

Chief Inspector—W. Bourke.

Eastern Superintendent—P. H. Jones.

Supt. of Foreign Business—H. D. Scott.

Superintendent of Investments—H. F. Rice.

Banking Correspondents in all countries of the world.

BANK OF MONTREAL

Capital Paid up.....\$36,000,000.00
Reserve Fund.....42,000,000.00

Head Office—119 St. James St. W., Montreal.

Hon. President—H. R. Drummond.

President—George W. Spinney, C.M.G.

Vice-Presidents—Major General The Honourable S. C. Mewburn, C.M.G., Charles F. Sise, B. C. Gardner.

General Manager—B. C. Gardner.

Assistant General Managers—W. T. A. MacFadyen, Toronto, Ont.; F. G. Belcher, L. W. Townsend, O.B.E., A. J. L. Haskell, J. S. Bolton, Edward Pope, A. C. Jensen, Montreal.

Foreign Branches—London, England, Bank of Montreal, 47 Threadneedle Street, E. C. 2. Bank of Montreal, 9 Waterloo Place, S.W.1, New York, Agency, Bank of Montreal, 64 Wall St., New York 5, Chicago, Ill., Bank of Montreal, 27 South La Salle St., Chicago 3, San Francisco, Calif., Bank of Montreal (San Francisco), 333 California St., San Francisco 4.

THE HOME BANK OF CANADA

Head Office, Toronto, Ont.

Suspended payment August 17th 1923; A. B. Barker, appointed Curator. Messrs. G. T. Clarkson and I. E. Weldon appointed permanent Liquidators, December 14th, 1923. Office of the Liquidators, 17 Queen St. E., Toronto, Ont.

SAVINGS BANKS WITH FEDERAL CHARTERS**THE MONTREAL CITY AND DISTRICT SAVINGS BANK**

Capital Paid-up.....\$2,000,000
Reserve Fund.....3,750,000

Head Office—262 St. James St. West, Montreal.

President—D. A. Hingston, M.D.

Vice-President—Guy Vanier, K.C.

General Manager—T. Taggart Smyth, D.P.Sc.

Branches throughout Montreal and in Verdun.

**LA BANQUE D'ECONOMIE DE QUEBEC
THE QUEBEC SAVINGS BANK**

Capital Paid-up.....\$1,000,000
Reserve Fund.....2,000,000

Head Office—21 St. John St., Quebec.

President—Georges Belleau.

Vice-President—Hon. L. A. Taschereau, K.C.

General Manager—J. A. Townner, O.B.E., C.A.

Assist. General Manager & Secretary—Arthur Duchesne.

12 Branches in Quebec City and 2 in Lévis.

PROVINCE OF ONTARIO SAVINGS OFFICE

O. J. McCullough, *Director*

S. C. Patton, *Assistant Director*

Approved by the Legislature 1921.

Branches in Aylmer, Brantford, Guelph, Hamilton (22 King Street E., 318 Ottawa Street N.), London (2), Ottawa, Owen Sound, Pembroke, St. Catharines, St. Mary's, Seaford, Walkerton, Windsor, Woodstock.

Branches at Toronto:—University and Dundas Sts., Bay and Adelaide Sts., Danforth and Fenwick Aves., 2018 Danforth Ave., St. Clair & Yonge, Parliament Bldgs.

GOVERNMENT OF ALBERTA TREASURY BRANCHES

Treasury Branches were established in 1938 by the Government of the Province of Alberta to provide facilities for depositing money, withdrawing deposits and transferring claims on goods and services to or from other depositors.

In 1944 the services were expanded and now include most of those provided by chartered banks. Treasury Branches and Managers are included in the following list of bank branches.

LES CAISSES POPULAIRES DESJARDINS (CREDIT UNIONS) IN THE PROVINCE OF QUEBEC

Les Caisses populaires Desjardins (Credit Unions) are organized and operate under the Québec Cooperative Syndicates Act. They receive deposits from their members. Those deposits are payable on demand. The members can borrow from the society on note or mortgage for a short or long term period. The rest of the assets is invested in first class bonds or deposited in a Central Credit Union or a Chartered Bank. These Credit Unions do not issue paper money. There were 1061 caisses populaires at the 31st of December, 1946.

For further information, apply to La Fédération des Caisses populaires Desjardins, (Société Coopérative régie par la Loi des Syndicats de Québec), *Managing Director*, C. Vaillancourt, 108 Côte de Passage, Lévis, P.Q. *President*, Mr. Laurent Létourneau, Trois Rivières, Que.; *Secretary*, Major (Abbé) Emile Turmel, Ancienne Lorette, Que.

BRANCHES OF BANKS IN CANADA

(Including Ontario Savings Offices and Alberta Treasury Branches)

PLACES	NAMES OF BANKS	MANAGER OR AGENT	PLACES	NAMES OF BANKS	MANAGER OR AGENT
Abbey, Sask.	Royal	J. J. Dorey	Asbestos Que.	Commerce	G. E. R. Gauvin
Ab'rd & Pl'ffe, Q.	Provincial	Sub to Cartierville		Provincial	J. G. Boyce
Abbotsford BC	Royal	E. E. McDougall	Ashcroft, B.C.	Montreal	H. V. Littler
	Commerce	E. C. Brown	Ashern, Man.	Commerce	O. B. McGiffin
Aberdeen, Sas.	do	J. R. Riches	Assiniboia, S.	Toronto	Geo. Kay
Abernethy, S.	Royal	Sub to Lemberg		Imperial	A. J. Riches
Acme, Alta.	Montreal	A. S. Ferguson	Athabaska, A.	do	D. C. Shirreff
Acton, Ont.	do	W. H. Clayton	Athens, Ont.	Montreal	C. L. Smith
	Nova Scotia	W. K. Graham	Atikokan, O.	Commerce	A. M. McVeigh
Acton Vale, Q.	Canadienne	C. Letourneau	Atwood, Ont.	do	G. M. Phemister
Adamsville, Q.	do	Sub to Farnham	Auburn, Ont.	do	Sub to Goderich
Agassiz, B.C.	Montreal	Sub to Chilliwack	Aultsville, Ont.	Montreal	Sub to Wales
Aginocourt, O.	Nova Scotia	R. A. S. Elliot	Aurora, Ont.	do	A. C. Welk
Ahuntsic, Que.	Provincial	G. E. Roy		Imperial	H. M. McKenzie
	Canadienne	Paul Parent	Avonlea, Sask.	Nova Scotia	E. S. Ross
Ailsa Craig, O.	Commerce	J. R. Stevenson	Avonmore, O.	do	D. C. Hamilton
Ajax, O.	do	Sub to Pickering, Ont.	Ayer's Cliff, Q.	Commerce	J. Atkinson
Albany, P.E.I.	Nova Scotia	A. A. Niles (Actg)	Aylesford, N.S.	Nova Scotia	J. G. Black
Albarni, B.C.	Montreal	H. B. Twiss	Aylmer, Ont.	Royal	Q. H. Cook
Albert, N.B.	Nova Scotia	C. L. Drew		Imperial	H. D. Felstead
Alberton, P.E.I.	Commerce	H. J. Pike	"	Montreal	T. H. Bryson
Aldergrove, B.C.	Royal	Sub to Langley Prairie	"	Ont. Sav. Office	F. R. Hunt
Aldershot, U.	do	Sub to Hamilton, Market	" Que.	Provincial	J. A. Gaudet
	do	J. P. Mullett	Aylsham, Sask.	Nova Scotia	J. P. Crow
Alexandria, O.	Nova Scotia	J. O. Bridge		Commerce	L. Reamer
	Provincial	J. M. Lalonde	Ayr, Ont.	Royal	Sub to Hanover
Alfred, Ont.	Royal	C. A. Thorp	Ayton, Ont.	Dominion	J. B. Runstedtler
Alix, Alta.	Toronto	F. Stevenson	Baden, Ont.	S. Royal	H. L. Hall
Allandale, Ont.	Montreal	Sub to Forestburg	Baddeck, N.S.	Canadienne	G. Chantal
Alliance, Alta.	do	G. W. Thompson	Bagotville, Que.	do	J. N. Caron
Alliston, Ont.	Toronto	W. P. Bilger	Baie Comeau.	do	R. Rompre
	do	E. C. Gourlay	Baie St. Paul, Q.	Provincial	B. Gosselin
Almonte, Ont.	Montreal	R. L. Pingarson	Baie des Sables	Canadienne	Sub to Mont-Joli
Alsaak, Sask.	Royal	Sub to Orangeville	Baie Trinite, Q.	do	Sub to Baie Comeau
Alton, Ont.	Commerce	S. G. Henderson	Balcarres, Sask.	Royal	S. S. Shaw
Altona, Man.	do	D. Wilson	Baldur, Man.	do	S. P. Starr
Alvinston, O.	Commerce	A. M. Hood	Bancroft, Ont.	Nova Scotia	G. E. Calbeck
Amherst, N.S.	Nova Scotia	C. B. Simmons	Banff, Alta.	Imperial	W. V. Goddard
	Royal	G. F. MacNeill	"	Montreal	During Tourist Season only
Amherstb'g, O.	Montreal	H. L. E. Aldrich	Barachois, Que.	Canadienne	Sub to Gaspé
	Imperial	A. E. MacGirr	Barons, Alta.	Royal	J. W. Doran
Amos, Que.	Canadienne	L. Fournier	Barrie, Ont.	Toronto	H. R. Nettleton
	Commerce	J. R. Pilon	"	Commerce	C. C. Parsons
Amqui, Que.	Montreal	G. A. Fleury	"	Royal	P. H. Fisher
Ancaster, Ont.	Commerce	Sub to Dundas	"	Nova Scotia	E. R. McClaflerty
Annacienne	Canadienne	Sub to 1165 rue St. Valier, Quebec	Barrhead, Alta.	Toronto	C. E. Beirnes
Lorette, Q.	Alta. Treas. Br.	A. W. Turner	"	Alta. Treas. Br.	J. R. Forrest
Andrew, Alta.	Royal	W. J. Murray	Barrington NS	Commerce	C. D. Doane
Aneroid, Sask.	do	Sub to Farnham	Barr'n Pas, NS	Royal	J. E. Palfrey
Ange-Gardien de Rouville, Q.	Provincial	Sub to Masson	Barry's Bay, O.	Montreal	B. M. Macfarlane
Angers, Q.	Nova Scotia	J. L. Jelly	Bashaw, Alta.	Royal	B. R. Clark
Annapolis	do	A. D. Pynn	Bassano, Alta.	do	J. Garrick
Royal, N.S.	do	S. E. Kyte	Bath, Ont.	Royal	E. M. Bell
Antigonish NS	Nova Scotia	J. S. Taylor	" N.B.	Nova Scotia	J. R. G. Wicks
"	Commerce	V. L. Curry	Bathurst, N.B.	Royal	W. H. Smith
"	do	V. M. Blake	"	Montreal	H. P. Emerson
Appin, Ont.	Nova Scotia	Sub to Maxville	"	Provincial	E. J. Melanson
Apple Hill, O.	Montreal	W. H. Forde	Batiscan, Que.	Canadienne	Sub to Three Rivers
Arborefield, S.	Commerce	G. D. McEachren	Battlef'd, Sas.	Montreal	J. Houston
Arborg, Man.	Royal	H. B. Fairbairn	Bawlf, Alta.	do	Sub to Daysland
Arcola, Sask.	do	C. D. Campbell	B. Roberts' Nfd	Nova Scotia	E. V. Hall
Arichat, N.S.	Commerce	Sub to Forest	Beauchburg, Q.	do	H. D. MacMillan
Arkona, Ont.	Canadienne	Sub to St. Anselme	Beachville Ont	Montreal	Sub to Ingersoll
Armagh, Que.	Commerce	C. D. Fyfe	Beamsville, O.	Commerce	C. I. McKellar
Armstrong B.C.	Nova Scotia	C. P. Jones	Beardmore, O.	Nova Scotia	W. E. Frier
Arnprior, Ont.	Royal	W. E. Moore	Bear R'r, N.S.	Royal	C. V. Snow
Arnprior, Ont.	do	W. A. McMullen	Beauceville, Q.	Canadienne	J. A. Dubuc
Arrowwood, A.	Montreal	J. N. R. Desmarais	Beauharnois, Q.	do	L. Charbonneau
Arthabaska, Q.	Royal	G. G. Connell	"	Commerce	I. C. Watson
Arthur, Ont.	Montreal	A. W. Heron	"	Royal	J. M. R. Mongeon
Arundel, Que.	do	J. G. R. Laviole	Beaufort, Que.	Provincial	L. A. Dussault
Arvida, Que.	Royal	E. A. Bushnell	"	Canadienne	Sub to 385 rue St. Paul, Quebec

PLACES	NAMES OF BANKS	MANAGER OR AGENT	PLACES	NAMES OF BANKS	MANAGER OR AGENT
Beaupré, Que.	Canadienne...	Sub. Ste. Anne de Be'pre	Botwood, Nfld.	Montreal	C. H. Droppo
Beaurivage, Q.	Provincial	Sub. to St. Sylvestre	Boucherville, Q.	Provincial	J. R. Pilon
Beausjour, M.	Royal	W. Craik	Bouchette, Q.	Canadienne	Sub. to Gracefield
Beaver Lodge, Alta.	Commerce	S. H. Andrews	Bourget, Ont.	do	Sub. to Ottawa, Ont.
"	Alta. Treas. Br.	Sub-branch	Bourlamaque, Que.	Commerce	R. J. Wells
Beaverton, O.	Commerce	P. S. Croft	"	Imperial	J. S. Harrison
Béancour, Q.	Canadienne	Sub. to Nicolet	Bowden, Alta.	Alta. Treas. Br.	Sub-branch
Bedford, N.S.	Nova Scotia	R. E. Tower	Bow Island, A.	do	Sub-branch
Bedford, Que.	Commerce	W. B. Bradshaw	"	Montreal	Sub. to Medicine Hat
"	Montreal	M. E. Parsons	Bowmanville, O.	do	G. E. Moody
Beebe, Que.	Commerce	H. J. Stubbs	Bowmanville, O.	Commerce	R. L. Mitchell
Beechy, Sask.	Nova Scotia	J. Mair	Boyle,	Imperial	Sub. to Athabasca
Beeton, Ont.	Royal	Sub. to Tottenham	Bracebridge, O.	Nova Scotia	I. Y. Murphy
Beiseker, Alta.	do	M. A. Bernier	"	Royal	W. N. Spearin
Belleoram, Nf.	Commerce	J. M. Innes, in chge.	"	Dominion	W. W. Creswick
Bellerive, Que.	Canadienne	J. C. Heneault	Bradford, Ont.	Commerce	L. T. Foster
Bellerive (Valleyfield), Q.	Provincial	G. Mignault	Bralorne, B.C.	Montreal	G. T. German
Belle River, O.	do	R. W. Defoe	Brampton, O.	do	C. E. Clarke
Belleterre, Q.	Commerce	R. Lemire	"	Dominion	W. E. Glenney
Belleville, Ont.	Montreal	H. N. Becker	Brandon, M.	Royal	J. E. McArthur
"	Commerce	C. L. Jewell	"	Montreal	T. Matheson
"	Dominion	S. D. Stephen, (Asst)	"	Imperial	H. J. Morgan
"	Royal	J. Walton	"	Dominion	J. Addison
Bellevue, Alta.	do	I. G. Hefkey	"	Commerce	L. M. Perkins
Bell Island, Nfld.	Nova Scotia	L. B. Long	Brantford, O.	Royal	D. E. R. Ewer
Belmont, M.	Montreal	G. N. Rendell	"	Montreal	W. Stewart
"	Nova Scotia	K. B. Mills	"	do	H. E. Bucknam, Asst.
Belœil, Que.	Canadienne	P. W. Hill	"	Dominion	J. R. M. Spittal
Bengough, Sas.	Imperial	R. Barrett	"	Commerce	P. H. Nesbitt
Benoit, Alta.	Alta. Treas. Br.	E. Kristensen	"	Toronto	D. McLennan
Bentley, M.	Toronto	Sub-branch	"	Imperial	D. Sutherland
Bentley, Alta.	Montreal	C. F. Drager	"	Nova Scotia	W. F. Smith
Bersimis, Que.	Canadienne	F. J. E. Downey	"	Royal	F. C. Kennedy
Berthier (en bas), Que.	Provincial	Sub. to Baie Comeau	Breakeyville, Q.	Ont. Sav. Office	E. D. Johnson
Berthierville, Q.	Canadienne	Sub. to Montmagny	Brechin, Ont.	Montreal	A. E. Bolger
Berwick, N.S.	do	C. E. Bellerose	Bredenbury, S.	Commerce	W. J. Holmes
Berwyn, Alta.	Royal	T. W. H. McPherson	Bridgeport, N.S.	Toronto	V. Hughes
Bethany, Ont.	Commerce	W. Lingings	"	Nova Scotia	H. R. Flewelling
Bic, Que.	Toronto	A. H. A. Padgham	Bridgeport, N.S.	Royal	G. O. Long
Bic, Que.	Canadienne	A. H. A. Padgham	"	do	A. B. Thomson
Bienfait, Sask.	Montreal	C. Parent	"	Montreal	C. W. Cook
Bienville, Que.	Canadienne	N. W. Martin	"	Commerce	S. M. Scammel
Bigger, Sask.	Commerce	N. O. Plante	Brigden, Ont.	Nova Scotia	F. C. Marshall
Big Valley, Alta.	Commerce	A. D. Cryderman	Brighouse, BC	Royal	Sub. to Vanc'r, Marpole
Binbrook, Ont.	Royal	R. W. Stowell	Brighton, Ont.	Commerce	T. Stothers
Binsoarth, Man.	Commerce	R. J. Fenton	Britannia	Beach, B.C.	Royal
Biron Hills, Sas.	Royal	R. V. Smith	"	Royal	Sub. to Vancouver
Birch River, M.	Commerce	P. D. Lynch	Broadview, Sas.	Imperial	R. Mavor
Birnie, M.	Toronto	H. G. Law	Brockville, O.	Montreal	H. R. Allan
Bishop's Falls	Royal	W. H. Nevill	"	Toronto	B. F. A. Lewis
"	Montreal	Sub. to Grand Falls	"	Nova Scotia	W. E. MacDonald
Bishop's Mills, Ont.	Nova Scotia	Sub. to Kemptville	"	Royal	G. M. Beley
Bischopton, Q.	Commerce	Sub. to East Angus	"	Commerce	H. W. Lapp
Bisset, Man.	Montreal	A. Taylor	Bromptonville, Q.	Canadienne	Sub. to Sherbrooke
Blackie, Alta.	Royal	F. E. Murray	Brooklin, Ont.	Commerce	J. H. Goodwin
Black Lake, Q.	Canadienne	Sub. to Thetford Mines Q.	Brooks, Alta.	Nova Scotia	S. W. Smith
Black's Harb. N.B.	Nova Scotia	C. A. Beacom	"	Alta. Treas. Br.	J. A. Knudson
Blaine Lake, S.	Commerce	D. S. Dunn	Brownburg, Q.	Provincial	Sub. to Lachute
Blairmore, Alt.	Royal	M. G. Smith	"	Nova Scotia	A. Bourgon
Blenheim, Ont.	Commerce	D. A. Gall	Brownsville, O.	Royal	Sub. Tillsonburg
"	Montreal	W. H. Moise	Brucefield, O.	Montreal	Sub. to Hensall
Blind River, O.	Royal	J. J. W. Bridges	Bruce Mines, O.	Royal	G. E. Newans
Bloomfield, O.	Commerce	W. J. Bundscho	Bruno, Sask.	do	H. W. Clarke
Blue Water, O.	Toronto	E. J. Reid	Burns Lake, Ont.	Commerce	W. Porter
Blyth, Ont.	Commerce	N. W. Kyle	Buchans, Nfld.	Montreal	Sub. to Grand Falls
Bohacaygon, O.	Montreal	G. O. Stephens	Buckingham Q.	do	C. E. Nash
Boischatel, Q.	Provincial	Sub. to Beauport	"	Nova Scotia	W. Redpath
Boisvein, M.	Royal	J. W. McLaughlin	Buckland, Q.	Provincial	Sub. to St. Malachie
Bolton, Ont.	Imperial	W. A. Greenwood	Buctouche, NB.	Royal	R. O. Boucher
Bonavista, Nfld.	Nova Scotia	W. F. Noel	Burford, Ont.	Toronto	R. J. Sim
Bonfield, Ont.	Canadienne	Sub. to Sturgeon Falls	Burin, Nfld.	Nova Scotia	W. J. Brien
Bonnyville, A.	Toronto	H. Desroches	Burk's Falls, O.	Royal	H. W. Fraser
"	Alta. Treas. Br.	W. J. Beaupre	Burlington, Ont.	do	E. D. Lucas
Bothwell, O.	Montreal	L. J. C. Langs	"	Toronto	S. P. Coë
			Burl. Beach, O.	Royal	Sub. to Burlington
			Burns Lake, BC	do	J. D. McTavish

PLACES	NAMES OF BANKS	MANAGER OR AGENT	PLACES	NAMES OF BANKS	MANAGER OR AGENT
Bury, Q.	Montreal	O. T. Webster	Cardston, Alta	Royal	E. McDowell
Jabano, Que.	Canadienne	R. d'Amours	"	Toronto	J. M. Reinheimer
Cabri, Sask.	Royal	I. H. Van Wyck	"	Alta. Treas. Br.	H. H. Oliver
Cacouna, Que.	Canadienne	Sub to Riviere du Loup	Cargill, Ont.	Royal	J. V. Findly
Cadillac, Sask.	Royal	H. N. Hamre	Carleton Pl. O.	Nova Scotia	W. C. Cross
"	Canadienne	C. Ouellet	"	Royal	W. S. McCauley
Cadomin, Alta.	Nova Scotia	A. D. MacLeod	Carleton-sur-mer, Que.	Canadienne	Sub to Paspébiac, P.Q.
Caledon E., O.	Imperial	Sub. to Bolton	Carlisle, O.	Toronto	Sub to Freilton
"	Royal	Sub. to Orangeville	Carlisle, Sask.	Royal	E. Arscott
Caledonia, Ont.	Commerce	A. M. Rice	Carmann, M.	Commerce	R. J. Prentice
" N.S.	Nova Scotia	D. I. Chetwynd	Carnduff, Sask.	Montreal	J. S. McGraw
Calgary, Alta.	Bank of Canada	J. Parry	Carp, Ont.	Nova Scotia	A. E. Smith
"	Imperial	A. S. de Rosenroll	Carrot River, S.	do	A. MacDonald (pro.)
"	do East End	E. E. Chamberlin, Asst.	"	Royal	F. P. Smith
"	Montreal	J. S. W. Clowes	Carstairs, Alta.	Montreal	D. V. Gilmour
"	"	R. L. Bailey	Cartierville, Q.	Provincial	C. Genest
"	"	F. S. Harrison, Asst.	"	Canadienne	J. A. Cheff
"	do Elbow Park	R. T. Baxter	Cartwright, M.	Toronto	A. B. Fee
"	do North Hill	G. K. Hislop	Casselman, O.	Canadienne	D. L. Couture
"	do Stock Yards	A. E. Gardiner	Castlegar, BC.	Montreal	Sub to Trail
"	Commerce	H. E. Geddes	Castor, Alta.	do	T. W. H. Thompson
"	do Eighth Av. W.	A. Petrie, Asst.	Catalina, Nfld.	Nova Scotia	L. H. Russell
"	do First St. West	C. H. Baker	Causapscal, Q.	Provincial	L. Richard
"	Nova Scotia	P. W. D. Stopford	Cayuga, Ont.	Commerce	A. D. Henderson
"	"	W. H. Byers	Cazaville, Que.	Provincial	Sub. to Valleyfield
"	do North Hill	G. A. Begin, Asst.	Cedars, Q.	Canadienne	See Les Cèdres
"	do West End	E. Wheeler	Central Butte S.	Commerce	R. E. Wilson
"	Dominion	B. E. Hull	Gen. Patricia O.	Imperial	Sub to Pickle Crow
"	Royal, 102-108	E. McLean, Mgr.	Chalk River, O.	Provincial	Sub. to Pembroke
"	Eighth Av.	F. S. Stevens, Asst.	"	Montreal	" Deep River
"	do Cres. Hts.	R. R. McDonald	Chambly, Que.	Commerce	J. O. Galipeau
"	do Hillhurst	J. L. Smith	Chambord, Q.	Canadienne	Sub. to Roberval
"	do 3rd St. West	A. B. McLellan	Champion, Alt.	Commerce	T. K. Edwards
"	Toronto	F. O. Burnet	Champlain, Q.	Provincial	Sub to Trois Rivières (Lavolette & St. Maurice Ss.)
Calmar, Alta.	Alta. Treas. Br.	G. Y. McLean	"	Canadienne	Sub. Cap de la Madel'n
Cambridge, O.	Commerce	Sub. to Leduc	Chandler, Que.	Canadienne	L. P. Rioux
Campbell, O.	Montreal	J. D. Mills	Channel, Nfld.	Nova Scotia	N. W. Leban
Campbell, BC	Commerce	K. W. Brown	Chapleau, Ont.	Royal	G. J. Bailey
Campbell's Bay Q.	Nova Scotia	A. W. Pequegnat	Charlemagne, Q.	Provincial	Sub. to L'Épiphanie
Campbell's NB	do	H. F. Cunningham	Charlesburg, Q.	Canadienne	Sub. to Que., 498 Ave. Troisième
"	Commerce	M. C. West	Châtillon, PEI	Bank of Canada	D. A. MacKinnon
"	Provincial	A. J. Leblanc	"	Commerce	R. S. P. Jardine
"	Royal	S. G. Reid	"	Royal	W. R. Craikshank
Campbellville, Ont.	Nova Scotia	F. E. Quinlan	"	Nova Scotia	T. F. Mitchell
Camp Borden, Ont.	Commerce	P. W. Armitage, in chg.	"	Montreal	C. A. Lumsden, Asst.
Camrose, Alta.	Montreal	H. C. Miller	"	Provincial	N. L. Ford
"	Royal	R. C. Hugh	Charette, ... Q.	Provincial	J. J. Morris
"	Alta. Treas. Br.	S. Steinhauer	Chateaugay, Q.	Canadienne	Sub to Shawinig'n Falls
Canning, N.S.	Nova Scotia	A. S. MacKenzie	Chât. Richer, Q.	do	Sub 385 St. Paul St., Q.
Canington, O.	Commerce	G. R. Calbeck	Cnathan, O.	Commerce	P. Barr
Canora, Sask.	do	H. Oag	"	Montreal	C. A. Norworthy
Canso N.S.	Montreal	K. D. McDonald	"	Nova Scotia	R. J. Millichamp
Canterbury, NB	Royal	A. H. Morell	"	Toronto	J. R. Jones
Canwood, Sask.	Imperial	W. D. Talmey	"	Royal	W. E. Hanley
Cap aux Meules, Que.	Canadienne	J. A. Arsenaault	"	Dominion	W. Watts
Cap de la Mad'l, Que.	do	J. A. Cloutier	"	Imperial	N. B. Cummins
"	Montreal	J. A. P. Leduc	Chatham, N.R.	Montreal	E. R. T. Huestis
" Centre	Canadienne	Sub. to Cap de la Mad'l	"	Nova Scotia	J. O. Walsh
" Ouest	do	do	Chatham, N.R.	Montreal	E. T. Wilson
Cap d'Espoir, Q.	do	Sub to Chandler	Chatsworth, O.	Montreal	Sub to Edgerton
Capreol, O.	Commerce	Sub to Sudbury	Chauvin, Alta.	Montreal	G. C. Saunders
Cap Rouge, Q.	Canadienne	Sub to Quebec, 86 Ave des Erables	Chemainus, BC	Commerce	see Quebec
Cap Santé, Que.	do	Sub. to Donnacona	Chem SteFoy, Q.	Canadienne	Sub. to St. André Avellin
Cap St Ignace, Q.	do	Sub. to Montmagny, Q.	Cheneville, Q.	Provincial	D. L. Weese
Caraguet, N.B.	Provincial	W. S. Albert	Chesley, Ont.	Commerce	E. L. Piggott
Carberry, M.	Montreal	E. D. McPhail	Chester, N.S.	Nova Scotia	H. Brown
Carbony, Alta.	do	D. E. Rusler	Chesterville, O.	Nova Scotia	A. McInnis
Carbonear Nfd	Nova Scotia	F. Davis	Cheticamp, NS	Royal	G. E. St. Pierre
Cardinal, Ont.	Toronto	G. D. Gowans	Chicoutimi, Q.	Canadienne	J. W. Michel
			"	Montreal	R. St. Jean
			"	Provincial	

PLACES	NAMES OF BANKS	MANAGER OR AGENT	PLACES	NAMES OF BANKS	MANAGER OR AGENT
Chicoutimi, Q.	Royal	J. P. Lessard	Cornwall Ont.	Montreal	T. K. Haller
" Basin	Canadienne....	L. J. Tremblay	"	" McConnell A.	"
Chilliwack, BC	Royal	G. Curwen	"	& Montreal Rd.	J. E. N. Rioux
"	Montreal	E. A. Rolsted	"	Nova Scotia	J. H. Rector
"	Nova Scotia	J. H. Cathro	"	Royal	J. H. Hunt
"	Commerce	R. J. Forbes	"	Commerce	J. R. Rodger
Chipman, N. B.	Nova Scotia	G. G. Bennett	Coronation Alt	Toronto	B. Collins
Chippawa, O.	Royal	A. R. MacDonald	"	Alta. Treas. Br	S. W. Manning
Churro Pot'NS	do	E. F. LeBlanc	"	Provincial	J. R. Gauthier
Olandonald, A	Toronto	C. H. Langridge	Coteau Sta., Q.	do	Sub. to Coteau Station
Clair, N. B....	Provincial	Sub. to Edmundston	Cote'u du Lac Q	do	E. W. Gamble
Claremont Ont	Commerce	W. L. Irwin	Cottam, O	Imperial	D. B. Maclean
Clarence	Provincial	Sub to 125 Rideau St.,	Courtenay, BC	Royal	J. K. Simpson
Creek, O.	do	Ottawa.	"	Commerce	Sub to Sombra
Clarenceville Q	Commerce	Sub to Lacolle	Courtright, O.	do	R. C. Jarvis
Clareesh'lm, Alt	do	F. W. Yeats	Downansville, Q	do	"
Clarke's H'rNS	Royal	E. G. Longley	"	Montreal	C. F. T. Basham
Clarksburg, O	Toronto	G. E. Liesemer	raik, Sask...	Royal	G. B. Hooker
Clarkstown, O	Canadienne....	Sub to Ottawa	ranbrook, BC	Imperial	Mark Cook
		Dalhousie	"	Royal	J. L. Shelton
Clermont, Q ..	Provincial	Sub to La Malbaie	reemore, Ont.	Toronto	J. H. Lawrence
Clifford, Ont.	Royal	H. A. Langdon	Creighton		
Climax...Sask	do	C. G. Botham	Mine... Ont.	Toronto	W. D. Stephenson
Clinton, B. C.	Montreal	Sub to Ashcroft	Jreston, B.C.	Commerce	D. M. Macdonald
OClinton, Ont	Montreal	W. H. Robinson	Crossfield, Alta	do	J. Lunan
"	Royal	J. G. McLay	Jryslar, Ont...	Royal	C. R. Duchesne
Clive, Alta. ...	Alta. Treas. Br	Sub-branch	Jrystal City, M	Royal	W. L. Leppert
Cloverdale, BC	Montreal	O. J. Simons	Judworth, Sas	Commerce	J. S. McNabb
Coaldale, Alta	do	A. G. Olandfield	umb'rlnd BC	Royal	K. C. York
Coaticook, Que	Commerce	J. G. Goodfellow	" O	Provincial	Sub. to Rockland
"	Canadienne....	J. E. Blain	Cupar, Sask.	Royal	C. W. Ketcheson
"	Royal	W. J. Theriault	Jurling, Nfld	Montreal	W. Venters
Cobalt, Ont...	Imperial	E. T. Cuttle	Curran, Ont...	Royal	Sub. to Plantagenet
"	Commerce	E. J. McDonald	utKnife, Sask	do	F. G. Griffiths
Cobden, Ont.	Nova Scotia	F. A. McCallum	alhouse, Q...	do	W. R. Fillmore
Cobocok, Ont.	Commerce	R. E. Nevison	" Sta., N.B.	do	J. G. Dutil
Cobourg, Ont.	Dominion	E. M. G. McPherson	anville, Q...	Commerce	A. W. Bishop
"	Toronto	W. N. Bradley	"	Provincial	A. Morin
"	Nova Scotia	W. P. Blakeston	Dartmouth, NS	Royal	W. F. Flewelling
"	Commerce	L. Ashforth	"	Nova Scotia	H. N. Hubley
Cochrane, Alta	Royal	A. J. Allen	Dauphin, Man.	do	J. A. Kyle
" Ont	Nova Scotia	E. E. King	"	Commerce	J. W. Oliver
"	Imperial	A. L. Sonley	"	Montreal	J. Clarke
Codette, Sask.	Nova Scotia	J. A. Chevalier (pro)	Day'luyville, Q	Canadienne....	Sub. to Victoriaville
Colborne, Ont.	Commerce	S. Sutton	Davidson, Sask	Montreal	G. W. Dallin
Coldwater, Ont	Toronto	I. G. Weylie	awson, Y. T.	Commerce	E. E. Mason
Coleman, Alta.	Commerce	F. R. Duncanson	"	Montreal	D. E. Gilliland
Collingwood, O	do	H. M. Porteous	Dawson Creek		
"	Toronto	O. G. Bernhardt	B.C.	Commerce	G. R. Sutherland
"	Montreal	H. P. Ellis	"	Toronto	W. R. Topham
Colonsay, Sas.	Toronto	J. C. Thom	Daysland, Alta	Montreal	J. F. Grant
Comber, Ont...	Royal	L. D. Stocks	Deep River, O	do	J. F. Walsh
Compton, Que	Commerce	Sub to Coaticook	Delburne, Alta	do	W. G. Townsend
Coniston, Ont	do	Sub to Sudbury	Delia, Alta. ...	Commerce	W. H. Gaetz
Conquest, Sask	Royal	H. P. Todd	Delhi, Ont....	do	J. Galbraith
Consecon, Ont.	Nova Scotia	G. H. Eager	"	Imperial	A. S. Wagner
Consort, Alta.	Royal	J. N. Donaldson	"	Montreal	C. M. Watters
Contrecoeur, Q.	Canadienne....	G. Labelle	Delisle, Sask...	Royal	L. J. Walley
Cookshire, Que	Montreal	H. C. Barter	Deloraine, M.	Dominion	J. F. F. Stewart
Cookstown, O.	Royal	G. T. Gregory	Delson, Q. ...	Canadienne....	Sub. to Laprairie
Cooksville, Ont	do	W. M. Leonard	Deschailions, Q	Canadienne....	J. O. Bellanger
Copper Cliff, O	Toronto	R. Gray	Deschambault	do	Sub. to Portneuf
Copper Mtn BC	Commerce	Sub to Princeton	Deseronto, Ont	Commerce	J. C. Reynolds
Corner Brook,			Didsbury, Alta	Royal	C. F. Nicholl
Nfld.	Montreal	C. R. McKay	"	Alta. Treas. Br	Sub-branch
"	Nova Scotia	F. D. Barrett	Digby, N.S...	Nova Scotia	H. A. Fillmore
"	Commerce	E. M. Maxwell	"	Royal	A. T. MacLellan
			D'Israeli, Que.	Provincial	L. P. Roy
			Doaktown, NB	Nova Scotia	E. S. Dobb
			Dolbeau, Que.	Canadienne....	J. C. E. P. Lovoie
			Domremy Sask	Montreal	E. C. Pourbaix

PLACES	NAMES OF BANKS	MANAGER OR AGENT	PLACES	NAMES OF BANKS	MANAGER OR AGENT
Donalda, Alta.	Imperial.....	T. H. Lyons	Edmundston, N.B.	Provincial.....	J. E. Thibault
Donnacona, Q.	Canadienne.....	O. Lemieux	"	Montreal.....	J. E. Jacques
Dorchester, U.	Toronto.....	H. C. Francis	East, N.B.	Provincial.....	Sub to Edmundston
Dorchester NB	Royal.....	J. C. G. Cook	Edson, Alta.	Imperial.....	H. C. MacDonald
Dorion- Vaudreuil, Q.	Canadienne.....	J. H. Geoffroy	"	Alta. Treas. Br.	T. F. LeMontee
Dorval, Que.	do.....	Sub. to Lachine	Eganville, Ont.	Montreal.....	F. J. Buhlman
Dosquet, Que.	Canadienne.....	Sub to Plessisville, Que	Elgin, M.	Commerce.....	A. Haig
Douglas, Ont.	Montreal.....	O. W. Scott	Elgin, Ont.	Montreal.....	Sub to Westport
Drayton, Ont.	Royal.....	E. S. Highstead	Elk Point, Alta	Dominion.....	T. H. Robertson
Dresden, Ont.	Commerce.....	R. H. Sayers	Elmira, Ont.	do.....	H. J. Bowring
"	Dominion.....	E. W. Slaght	Elkhorn, Man.	Commerce.....	C. F. Kannie
Drumbo, Ont.	Montreal.....	J. F. Fink	Elm Creek, M.	do.....	Sub. to Carman
Drumheller, A.	Commerce.....	W. H. Acton	Elmira, Ont.	Royal.....	J. A. Rowland
"	Montreal.....	W. H. D. Anderson	Elmvale, Ont.	Toronto.....	W. J. Schaefer
Drum'ndv'leQ.	Alta. Treas. Br.	W. C. McClarty	Elmwood, Ont.	Royal.....	Sub to Hanover
"	Montreal.....	J. L. E. Cote	Elora, Ont.	Montreal.....	W. S. H. Blair
"	Provincial.....	G. Levesque	Elrose, Sask.	Royal.....	W. H. Walker
"	" (Lindsay St.)	G. Levesque	Embro, Ont.	do.....	F. C. Spicer
"	Commerce.....	F. L. Pearson	Embrun, Ont.	do.....	J. A. Cloutier
"	Royal.....	W. A. Gosselin	Emerson, M.	Nova Scotia.....	B. A. Oakden
"	Canadienne.....	R. Charron	Enderby, B.C.	Montreal.....	I. H. Solly
Dryden, Ont.	Royal.....	R. C. Arbuckle	Englehart, Ont	Imperial.....	R. E. Tracy
Dublin, Ont.	Commerce.....	H. W. Cornan	Erickson, M.	Royal.....	J. J. Resch
Duck Lake, Sas	Montreal.....	E. E. Bedford	Erin, Ont.	do.....	Sub. to Hillsburg
Duncan, B.O.	do.....	H. D. Williams	Espanola, Ont.	do.....	J. F. Freure
"	Commerce.....	B. W. W. Cocks	Esquimalt, B.C.	Montreal.....	R. D. Salmon
Dundalk, Ont.	do.....	M. E. Harrington	Essex, Ont.	Imperial.....	C. A. Simpson
Dundas, Ont.	do.....	G. M. Wedd	Esterhazy, Sas	Royal.....	S. C. Hall
"	Royal.....	S. H. Neale	Estevan, Sask.	Montreal.....	W. L. Hurst
Dungannon, O	Commerce.....	Sub. to Goderich	"	Commerce.....	R. E. Woodward
Dunham, Que.	do.....	Sub. to Bedford	Eston, Sask.	do.....	C. T. McKinnon
Dunnville, Ont	do.....	G. E. Northwood	Everett, Ont.	Toronto.....	Sub. to Alliston
"	Royal.....	E. M. Jacques	Exeter, Ont.	Montreal.....	J. L. Hendry
"	Toronto.....	E. C. Millard	Eyebrow, Sask	Royal.....	H. E. Christenson
Duparquet, Q.	Commerce.....	J. F. Champoux	Fairbank, Ont.	Dominion.....	S. Blues, Mgr.
Durham, Ont.	Commerce.....	W. Knowles	"	Commerce.....	J. A. Richards, Asst.
"	Royal.....	R. S. Patterson	Fairview, Alta	Royal.....	N. Ritchie
Dutton, O.	do.....	C. A. Wright	"	Alta. Treas. Br.	J. S. Menzies
East Angus, Q.	Commerce.....	E. A. Jeanfavre	Fairville, N.B.	Nova Scotia.....	C. M. Sprague
East Broughton Sta., Que	Canadienne.....	Sub. to Thetford Mines	Falher, Alta.	Alta. Treas. Br.	R. E. Crockett
East Coulee, A	Montreal.....	Sub to Drumheller	Farnham, Que.	Montreal.....	R. E. Robinson
Eastend, Sask.	do.....	R. Wells	"	Commerce.....	H. B. Mercereau
E. Florenceville, N.B.	Nova Scotia.....	G. W. Bonnell	Fassett, Que.	Canadienne.....	O. Julien
E. Templeton, Q.	Provincial.....	Sub. to Masson	"	do.....	Sub. to Montebello
E. Windsor, O	do.....	R. Chauvin	"	Montreal.....	W. B. M. Armstrong
Eatonia, Sask.	Royal.....	G. A. Prentice	"	Royal.....	G. D. Hannah
Eastview, O	Canadienne.....	J. H. Tousignaut	"	Imperial.....	F. T. Kyle
Eckville, Alta.	Imperial.....	H. S. Mann	"	Royal.....	A. D. McLennan
"	Alta. Treas. Br.	Sub-branch	Ferintosh, Alta	Imperial.....	L. L. Masson
Edgerton, Alta	Montreal.....	F. Roberts	Fernie, B.C.	Canadienne.....	Sub. to Mont-Laurier
Edmonton Alta	Imperial.....	J. W. McDairmid	"	Commerce.....	W. W. Emsley
"	do West End.	W. H. Faulder, Asst.	"	Imperial.....	G. B. Turner
"	do South	L. L. Mason	Feversham, O	Toronto.....	F. W. Hannah
"	do Norw'd B'd	D. C. Howell	Field, Ont	Canadienne.....	Sub to Sturgeon Falls
"	do Alberta Ave	L. B. Graban	"	Royal.....	P. Mackie
"	Royal 10023	Sub to Vorwood Rvd.	Finch, Ont.	Montreal.....	W. R. Wells
"	do Jasper Ave.	W. A. Hyndman, Mgr	Fitch Bay, Que	Royal.....	Sub. to Rock Island
"	do Jasper Av. W.	J. A. M. Jones, Asst.	Flesherton, O.	Commerce.....	R. B. Heard
"	Commerce.....	B. L. Robinson	Flin Flon, Man	do.....	A. T. Heyland
"	do McLeod Bldg	J. Walker, Mgr.	"	Royal.....	G. O. Bergman
"	do Edm'nton S.	W. P. Pineau Asst Mgr	Foam Lake, Sas	do.....	A. G. Baxter
"	Montreal.....	R. C. Sproule	Fogo, Nfld.	Nova Scotia.....	R. H. A. Coppin (pro)
"	do 118th Ave.	See South Edmonton	Fonthill, Ont.	Provincial.....	Sub. to Disraeli, Q.
"	Nova Scotia.....	T. Dickson, O. B. E.	Fordwich, Ont.	Imperial.....	G. L. Gordon
"	Dominion.....	L. E. Tritschler, Asst.	Forest, Ont.	Commerce.....	Sub to Wroxeter
"	Toronto.....	D. W. Ivach	Forestburg, A.	Montreal.....	R. S. Fleming
"	do Garneau Br.	D. McCallum	Forest Hill	"	H. L. M. Leitch
"	" (S.E.)	W. H. Payzant Asst.	"	Nova Scotia.....	O. MacNaughton
"	do 142nd St.	M. C. Fraser	Forestville	Provincial.....	Sub to La Malbaie
"	do 102nd Ave.	I. J. Hutton	Saguenay, Q	Canadienne.....	Sub to Rimouski
"	Alta. Treas. Br.	H. A. McCullough, Mgr.	"	Montreal.....	Sub. to Teeswater
Edm'nd't'n NB	Royal.....	E. G. Cruikshank, Mgr.	Formosa, Ont.	Royal.....	W. H. Hayne
"	"	J. Gavin	Foremost, Alta	Royal.....	W. H. Hayne
"	"	J. B. P. Robertson	Fort Coulonge, Q	Nova Scotia.....	A. G. Gervais
"	"	"	Fort Erie, Ont.	Montreal.....	G. G. Sewell
"	"	"	"	Commerce.....	A. Baird
"	"	"	Fort Erie	"	"
"	"	"	North, Ont.	Royal.....	S. A. McKenzie

PLACES	NAMES OF BANKS	MANAGER OR AGENT	PLACES	NAMES OF BANKS	MANAGER OR AGENT
Fort Erie N. Ont.	Montreal.....	J. C. Wiseman	Granby, Q....	Royal.....	P. G. Jack
Ft Frances, O.	Commerce.....	W. J. Gray	"	Provincial.....	J. O. Couture
FtMcMurrayA	Dominion.....	W. T. Russell	Grand Bank, Nfld.....	Nova Scotia...	S. T. Jones
FtQu'Appelles	Royal.....	C. A. Palmer	Grande Baie, Q	Canadienne...	Sub. to Bagotville
Ft.St. John BC	Imperial.....	E. C. Kochen	Grand CascapediaQ	do	Sub to Paspébiac, Que.
FortSask'wan, A	Commerce.....	V. McLeod	Grand F'ls, NB	Montreal.....	J. R. Gervais
FortWilliam, O	Royal.....	D. Mackie	"	Royal.....	G. Johnston
"	Montreal.....	T. W. Tod	Grand Falls, Nfld.....	Montreal.....	W. T. Provan
"	Dominion.....	J. A. Harshaw	Gd. Forks, B.C.	Commerce.....	A. M. Webb
"	Imperial.....	C. A. Kehoe	Gr'dMananNB	Nova Scotia...	J. O. Butt
"	Commerce.....	R. H. Hunter	Grand-Mère, Q	Montreal.....	J. E. Lalonde
"	Nova Scotia...	M. K. Pugsley	Canadienne...	do	E. Rousseau
"	Royal.....	W. A. Allingham	Grandes Piles, Q	do	Sub to Grand Mèr,
"	Toronto.....	C. O. Eddy	Gr'd Prairie, A	Royal.....	W. J. Fleming
Fortierville, Q	Provincial.....	Sub to Gentilly	"	Montreal.....	H. B. George
Fournier, Ont.	Canadienne...	Sub to Vankleek Hill	"	Imperial.....	J. H. Nelson
Frampton, Que	do	Sub. to St. Anselme	"	Alta. Treas. Br.	D. L. Jerrold
"	Provincial.....	Sub. to St. Malachie	Grand Rivière...Q	Canadienne...	Sub to Chandler, Q.
Frankford, Ont	Montreal.....	R. D. McDonald	Grand Valley, O	Royal.....	G. H. Hardy
Frederic'nNB	Nova Scotia...	J. B. Lariton	Grandview, M	Commerce...	Sub to Gilbert Plains
"	"	G. J. Touchie, Asst.	Granum, Alta	Alta. Treas. Br.	S. Heppell
"	Royal.....	G. A. Owen	Gravelbourg, S	Toronto.....	V. E. French
"	Montreal.....	J. E. Riggs	Gravenh'rst, O.	Dominion.....	T. A. Smith
"	Commerce...	W. R. Whitehead	Greenwood BC	Commerce...	Sub. to Grand Forks
"	do Bridge St Br	W. R. Whitehead	Grenfell, Sask.	Dominion.....	C. H. Johnston
"	Royal.....	E. I. Snell	Grenville, Que.	Nova Scotia...	J. R. Monty
F'reelton, Ont.	Toronto.....	H. J. Little	Grimshaw, Ont.	Commerce...	J. W. Holder
Freeman, O	Royal.....	Sub to Burlington	Grimshaw, A.	do	Sub to Berwyn, Alta.
Freeport, N.S.	Nova Scotia...	M. H. Gilmore	Gronelines, Q.	Canadienne...	Sub. to Portneuf
Freiburg, Q	Commerce...	Sub to Bedford	Guelph, Ont	Dominion.....	A. H. Bazett
Frood Mine, O	Toronto.....	Sub to Sudbury	"	Montreal.....	D. L. Willson
Gagetown, N.B	Nova Scotia...	J. W. Barrigar	"	Commerce...	R. C. Brown
Galt, Ont.	Commerce...	W. W. Greig	"	Nova Scotia...	G. W. G. Williamson
"	Royal.....	A. S. McKay	"	Royal.....	C. B. Cutten
"	Imperial.....	T. R. Richardson	"	Ont. Sav. Office.	R. C. Cooke
"	Montreal.....	W. R. H. Arundell	Gull Lake, Sas.	Royal.....	J. Macdonald
"	Toronto.....	F. A. Maples	Guyshoro', N.S.	do	E. L. Eagles
Gananogue, O.	Montreal.....	M. H. Hay	Hagersville, O.	Commerce...	G. D. Durward
"	Toronto.....	J. H. Mills	"	Royal.....	M. C. Wigle
Gander, Nfld	Royal.....	J. E. Austen	Halleybury, O.	Nova Scotia...	G. S. Jourdan
Ganges, B.C.	Montreal.....	Sub to Victoria	Haliburton, O.	Montreal.....	N. R. Grose
Garthby Sta. Q	Canadienne...	Sub to Thetford Mines	Halifax, N.S.	Bank of Canada	S. A. Staden
Garson Mine O	Toronto.....	Sub to Sudbury	"	Nova Scotia...	F. W. Nicks
Gaspé, Q	do	W. W. Annett	"	"	J. M. Hayman, Asst.
"	Canadienne...	J. A. Letourneau	"	"	H. F. Gordon, Asst.
Gatineau, Que	Montreal.....	E. A. Bedard	"	do C'h'rg & Robie	J. W. Hahn
Gentilly, Que.	Provincial.....	M. Poisson	"	do N'th & Agric'a	R. V. Hickson
Georgetown, O	Commerce...	R. H. Ireland	"	do N. W. Arni	R. C. Calpin
"	Royal.....	F. P. Renner	"	ROYAL, George &	Hollis
Geraldton, O.	do	R. F. Taylor	"	"	K. Mackenzie
"	Dominion.....	T. J. Johnston	"	do Al'n & Ag...	A. W. Fowler, Asst.
Gibson's Landing, B.C.	Montreal.....	Sub to Carral & Hast-	"	do Armdale...	E. J. Reyno
Giffard, Que.	Provincial.....	ings Streets, Vancouver	"	do Gottin'n St.	D. C. MacCreedy
Gilbert Pt's, M	Commerce...	Sub. to Beauport, Q.	"	do Morris & B'n	S. L. Murray
Gimli, Man...	Imperial.....	J. P. Dnguid	"	do Quinpl & Ox	E. H. Page
"	Royal.....	R. L. Wasson	"	do Sp'g G'n Rd.	L. A. Murray
"	Montreal.....	I. C. McLeod	"	do Sp'g G'n Rd.	R. B. Murray
"	Nova Scotia...	I. R. Mavor	"	do Sp'g G'n Rd.	T. R. Gilbert
"	Commerce...	H. M. Carly	"	do Sp'g G'n Rd.	J. Henderson, Asst.
Gladstone Man	Montreal.....	K. F. Homer	"	do N. End	C. Lonsdale
Glasklyn, Sask.	Nova Scotia...	F. J. L. Battle	"	do Quinpool &	Kline
Gleichen, Alta	Commerce...	J. L. Paxton	"	do Quinpool &	J. L. McGerrigle
Glenavon, S	Toronto.....	G. F. Stonehouse	"	do Quinpool &	C. J. Loughlin
Glenboro', M	Royal.....	G. E. Bridle	"	do Quinpool &	H. W. Messer, Asst.
Glencoe, Ont..	Montreal.....	H. M. Harper	"	do Quinpool &	R. E. Hingston
Glen	"	"	"	do Quinpool &	"
Robertson O	Nova Scotia...	Sub to Alexandria	"	do Quinpool &	"
Glidden, Sask.	Toronto.....	Sub. to Madison	"	do Quinpool &	"
Godbout, Que	Canadienne...	Sub to Baie Comeau	"	do Quinpool &	"
Goderich, Ont.	Montreal.....	H. D. Helstrop	"	do Quinpool &	"
"	Commerce...	W. A. Hay	"	do Quinpool &	"
"	Royal.....	W. G. Dulmage	"	do Quinpool &	"
"	Imperial.....	F. P. Thomas	"	do Quinpool &	"
Golden, B. C.	"	"	"	do Quinpool &	"
Goose Airport, Labrador	Royal.....	R. G. Gillissie (Act'g)	"	do Quinpool &	"
Gore Bay, Ont.	Montreal.....	S. B. Otton	"	do Quinpool &	"
Gorrie, Ont...	Dominion.....	Sub to Wingham	"	do Quinpool &	"
Govan, Sask	Royal.....	P. J. LeMasurier	"	do Quinpool &	"
Gracefield, Q.	Canadienne...	C. R. Quirion	"	do Quinpool &	"
Granby, Q....	Commerce...	W. J. Flannery	"	do Quinpool &	"
Granby, Q	Montreal.....	V. A. Brahant	"	do Quinpool &	"
"	Canadienne...	L. Riberdy	"	do Quinpool &	"

PLACES	NAMES OF BANKS	MANAGER OR AGENT	PLACES	NAMES OF BANKS	MANAGER OR AGENT
Hamilton, Ont.	Commerce, Cont.		Hickson, Ont.	Commerce.....	Sub to Woodstock
"	" Ottawa St. & Campbell Av.	D. C. Size	Highgate, Ont.	Montreal.....	R. J. Gilroy
"	" Queen & York	S. McNairn	Highland	Commerce.....	Sub to Birch Cliff
"	" Sh. & Bar. Br.	A. J. Sloane	" Creek, O		
"	" Westdale....	C. Thorburn	High Prairie, A	Royal.....	L. C. Ferguson
"	DOMINION.....	C. W. Jones	High Riv., Alta	Commerce.....	H. Wright
"	" Kenilworth	J. W. L. Addleton, Asst	" Royal	Royal.....	C. H. Crooks
"	" & Barton		Hillcrest, Alta	do.....	Sub. to Bellevue
"	" King & W'ith	D. S. Bloxham	Hillsbor'n, NB	Nova Scotia.....	A. T. Jost
"	MONTEAL.....	J. S. Dean	Hillsburg, Ont	Royal.....	H. A. Richardson
"	" Barton & Vict	G. B. Howard	Hillsdale, Ont.	Commerce.....	Sub to Barrie
"	" Cent. Mark..	T. W. Morris, Asst.	Hochelaga, Q.	Provincial.....	G. E. Lachapelle
"	" Gage & Barton	I. B. Allen	"	Canadienne.....	G. Lapensée
"	" Holton Ave.	S. L. Lucas	Hodgeville, Sas	Toronto.....	G. Hunter
"	" Jas. & Barton.	E. D. C. Cooke	Holden, Alta.	Royal.....	T. A. Horn
"	" Westgh'ae Av	W. L. Aiken	Holland, Man.	Commerce.....	Sub to Treherne, Man.
"	IMPERIAL.....	T. G. Tilly	Holstein, Ont.	Montreal.....	Sub to Mt. Forest
"	NOVA SCOTIA.....	D. T. McGuire	Howick, Que.	Commerce.....	C. M. Moore
"	" King & Sher.	W. H. Coghill	Huberdeau, Q.	Provincial.....	Sub to St. Jérôme
"	ROYAL.....	F. D. Dunn	Hudson, Ont.	Imperial.....	J. P. Duncan
"	" 21-23 King St.	J. A. Robertson, Asst.	Hudson, Que	Canadienne.....	Sub to Dorion-Vaudreil
"	" Bar'n & Ottawa	C. B. Guest	Hudson Bay		
"	" Br'n & W'nt'w'h		Junction, S.	Nova Scotia.....	A. G. Schell
"	" Locke & Main	H. S. Y. Thurstans	Hughenden, A.	Montreal.....	E. A. Bowrin
"	Main & Sherma-	I. D. Eastman	Hull, Que....	Provincial.....	L. P. Beaulieu
"	Market.....	H. B. Sutherland	" do St. Laur-		
"	M't Hamilton.	E. C. Carrothers	ent & Champ'n	Nova Scotia.....	G. Caron
"	TORONTO.....	C. E. Fairles	"	Montreal.....	A. M. Pinard
"	" Market B'oh	J. H. Perrin	"	Royal.....	W. M. Jackson
"	" Aberdeen & Dundurn	V. P. Hepler	"	Canadienne.....	J. C. Boucher
"	ONT. SAV. OFFICE.....	F. S. Potter	" do Blvd St. Jos.	H. E. Filteau	
"	" 22 King St. E.	H. R. Cluff	" do St. Rôdem't'r	J. A. Denis	
"	" 318 Otta'a St. N.	D. E. Morgan		D. Lanthier	
Hamilton, Man.	Royal.....	W. E. Peacock	Humb'ldt Sask	Commerce.....	C. W. Bossons
Ham Nord, Q.	Provincial.....	H. E. T. Way	Humberst's, O	Imperial.....	F. R. Wilson
Hampton, N.B.	Nova Scotia.....	W. L. Barnecott	Hunter R'r PEI	Royal.....	L. W. Ripley
Haney, B.C....	Montreal.....	H. E. T. Way	Huntingdon, Q.	Commerce.....	N. F. Manning
Hanley, Sask..	Royal.....	Sub. to Victoriaville	Huntsville, O	Montreal.....	W. K. Pope
Hanna, Alta.	Royal.....	C. L. Flemming	" Dominion	J. G. Fraser	
"	Alta. Treas. Br.	W. B. Piers	" Royal	S. H. Gregg	
Hanover, Ont.	Montreal.....	C. N. Shingler	Hythe, Alta..	Alta. Treas. Br.	Sub-branch
"	Royal.....	G. C. Siddall	Iberville, Q.	Canadienne.....	J. A. Bélanger
Hantsport, NS	Commerce.....	J. D. McCuaig	Ilderton, Ont.	Commerce.....	E. S. McGrath
Har. Grace Nid	Nova Scotia.....	W. A. Jordan	Ile-aux-Cou-	Canadienne.....	Sub to Baie St. Paul
Hardisty, Alta.	Commerce.....	C. W. Zilliox	Ile Bizard, Q..	do.....	Sub to Ste-Genevieve-de Pierrefonds
Harrietsville O	Nova Scotia.....	Sub. to Windsor, N.S.	Ile Dupas, Q.	Provincial.....	Sub. to St. Barthelemy
Harris, Sask	Royal.....	N. D. Bishop	Ile Perrot, Q.	Canadienne.....	Sub to Dorion-Vaudreil
Harrison, Ont.	do.....	A. Ball	Imperial, Sask	Royal.....	D. F. Duke
Harrow, Ont..	Imperial.....	Sub to Belmont	Indian Head, S	do.....	A. D. Leslie
Hartland, N.B.	Montreal.....	C. A. Cyr	Ingersoll, Ont	do.....	R. S. Foster
Hartney, Man.	do.....	C. G. Patterson	"	Montreal.....	C. E. Shaw
Harvey Sta NB	Royal.....	W. J. Golden	" Imperial		J. R. Henley
Hastings, Ont.	do.....	C. Kemp	Inkerman, NB	Provincial.....	Sub. to Caraquet
Havelock, Ont	Toronto.....	N. F. Ready	Innisfail, Alta.	Royal.....	H. Vickerson
Hawarden, Sas	Commerce.....	W. A. Thompson	" Alta. Treas. Br.	Commerce.....	Sub-branch
Hawkesbury, O	Nova Scotia.....	C. A. Putnam	Innisfree, Alta.	Royal.....	T. H. Clark
"	Canadienne.....	S. J. W. Clarke	Inverm'n, Sask	Royal.....	J. D. M. Street
Hearst, Ont..	Imperial.....	H. C. Jones	Invermores, BC	Imperial.....	A. Ashworth
Heart's Content, Nfld	Royal.....	S. Blais	" Q.	do.....	L. A. Pothier
Hébertville Sta	Canadienne.....	A. A. Préfontaine	Irma, Alta....	Montreal.....	J. H. Y. Cruickshank
Hedley, B.C....	Commerce.....	N. M. Plant	Iroquoia, Ont.	do.....	Sub. to Wainwright
Hem'ngford, Q.	do.....	E. B. Rankin	Iroquois Falls	Royal.....	W. H. Fowler
Henryville, Q.	Canadienne.....	Sub to Jonquières, Q.	Isle Verte, Q.	Canadienne.....	J. W. B. Brandreth
Hensall, Ont.	Montreal.....	Sub to Princeton, B.C.	Islington, O	Royal.....	Sub to Rivière du Loup
Hepburn, Sask	Imperial.....	R. L. Hauser	Issoudun, Que.	Provincial.....	G. Hendry
Hepworth, O.	Royal.....	Sub. to St. Jean	Ituna, S.....	Royal.....	Sub. to St. Flavien
Herbert, Sask	Montreal.....	W. B. A. Cross	Jacquet R. NB	Nova Scotia.....	A. J. Terry
Hesseler, Ont.	do.....	J. B. Schmor	Jarvis, Ont..	Commerce.....	K. L. Crowley
"	Dominion.....	T. C. Sine	"		J. A. Fleming
"		R. Farrell	Jasper, Alta.	Imperial.....	A. McKenzie
"		J. Bell	Joliette, Q..	Provincial.....	E. Patry
"		W. W. Heaney	"	Canadienne.....	A. Dupuis
"			"	Royal.....	J. U. Quenneville
"			Jonquières, Q.	Canadienne.....	J. M. Moreau
"			" Q.	Provincial.....	E. Viel
"			Jordan St'n, O	Imperial.....	Sub. to Vineland
"			Jordan, Ont..	do.....	Sub. to Vineland

PLACES	NAMES OF BANKS	MANAGER OR AGENT	PLACES	NAMES OF BANKS	MANAGER OR AGENT
Kamloops, B.C.	Commerce.....	J. M. Baird	Knowiton, Q.	Montreal.....	S. C. Robson
"	Montreal.....	G. W. Beveridge	Komoka, Ont.	do.....	Sub. to Market Square London, Ont.
"	Royal.....	C. R. McLeod	Kyle, Sask.	Toronto.....	N. E. Weaver
Kamouraska, Q.	Provincial.....	Sub. to St. Pascal	La Baie, Que.	Canadienne.....	Sub. to Nicolet
Kamsack, Sask.	Montreal.....	M. S. Feist	Labelle, Que.	Provincial.....	Sub. to St. Agathe des Monts
Kapuskas'g, O.	Imperial.....	A. I. McIntyre	Lacadena, Sas.	Commerce.....	F. M. Morton
Kaslo, B.C.	Montreal.....	Sub. to Nelson	Lac au Sau'n, Q.	Provincial.....	Sub. to Val Brilliant
Kazubawa, Q.	Provincial.....	Sub. to Maniwaki	Lac-Bouchette	Canadienne.....	Sub. to Roberval
Keene, Ont.	Toronto.....	F. L. Wismer	Sta'n. Que.	do.....	do.....
Keewatin, Ont.	Royal.....	A. Black	Lao du Bon-	Royal.....	E. F. Shewfelt
Kellher, Sask.	Montreal.....	R. F. Gray	net, M.	Provincial.....	Sub. to St. Agathe des Monts
Kelowna, B.C.	do.....	G. N. Douglas	Lac Carre, Q.	do.....	Sub. to Terrebonne
"	Royal.....	E. Paulding, Asst.	Lachenaie, Q.	do.....	P. E. Collette, actg.
"	Commerce.....	J. K. Campbell	Lachine, Que.	Canadienne.....	do.....
"	Nova Scotia.....	F. N. Gisborne	"	Notre Dame	E. Daoust
Kelvington, S.	Commerce.....	P. H. Meek	"	Montreal.....	D. M. McGoun
Kemptville, O.	Commerce.....	A. P. Morris	"	Royal.....	C. P. Petrie
Kenilworth, O.	Nova Scotia.....	R. D. Leavitt	"	Nova Scotia.....	W. M. Steeves
Kenmore, Ont.	Dominion.....	Sub. to Mt. Forest	Lachute, Que.	Provincial.....	J. R. Gauthier
Kennetcook	Nova Scotia.....	Sub. to Russell	"	Montreal.....	E. A. Hibbard
"	N.S.	J. H. Wiles	Lachute M's, Q.	Provincial.....	Sub. to Lachute
Kénogami Que.	Canadienne.....	J. C. Tessier	Lac la Piche, A.	Alta. Treas. Br.	H. W. Wilson
"	Royal.....	J. L. M. Furois	Lac Masson, Q.	Provincial.....	Sub. St. Agathe's M'tns
Kenora, Ont.	Dominion.....	L. S. Nicolson	Lac Mégantic, Q.	do.....	William Poirier
"	Imperial.....	C. C. Fawcett	Lac Ste Marie, Q.	Provincial.....	Sub. to Maniwaki
"	Nova Scotia.....	W. L. Watson	Lacolle, Que.	Commerce.....	C. E. Paquet
"	Royal.....	C. A. Roberts	Lacombe, Alta.	Montreal.....	D. McDonald
Kens'gt'n, PEI	Nova Scotia.....	F. R. Nauss	"	Royal.....	C. D. Marble
Kenton, Man.	Commerce.....	G. S. Fraser	"	Alta. Treas. Br.	P. E. Geyer
Kentville, N.S.	Nova Scotia.....	M. D. McDonald	La Conception	Provincial.....	Sub. to Ste Agathe des Monts
"	Royal.....	D. S. Crosby	Ladner, B.C.	Royal.....	N. D. Napier
Keremeos, BC	Commerce.....	W. C. Pearson	La Durantaye, Q.	Provincial.....	Sub. to St. Raphael
Ker Robert, Sas.	Royal.....	E. Nelson	Ladysmith, BC	Commerce.....	H. Nelson
Kerwood, Ont.	Toronto.....	W. A. Caesar	Lafleche, Sask.	Toronto.....	J. W. Runge
Keewik, Ont.	Commerce.....	W. V. Redditt	La Hare, N.S.	Royal.....	W. C. Delany
Kildare, Que.	Provincial.....	Sub. to Joliette	Laird, Sask.	Imperial.....	D. Murray
Killaloe, Ont.	Commerce.....	V. H. Atkinson	Lajord, Sask.	Commerce.....	H. Robertson
Killam, Alta.	Alta. Treas. Br.	A. E. McDonald	Lakefield, Ont.	Royal.....	C. E. Robertson
Killarney, M.	Commerce.....	C. R. S. Nicol	Lake Cowichan	Toronto.....	J. P. Allan
Kimberley, BC	Montreal.....	J. B. M. Barnum	"	B.C.	do.....
Kinburn, O.	Royal.....	H. L. Blanchard	Lake Lenore, S.	Montreal.....	J. Gillanders
Kincaid, Sask.	Commerce.....	R. E. Woodward	Lake Louise, A.	Montreal.....	During Tourist Season only
Kinoardine, O.	Montreal.....	J. G. Davis	La Malbaie, Q.	Provincial.....	L. P. Lauzier
"	Royal.....	B. D. Henry	"	Canadienne.....	J. H. Blais
Kindersley, Sas.	Commerce.....	H. D. Aitken	Lamartine, Q.	Provincial.....	Sub. to Montmagny
King City, O.	do.....	Sub. to Maple	Lambeth, Ont.	Royal.....	R. H. Squires
"	do.....	Sub. to Warwick	Lambton, Que.	Canadienne.....	Sub. to St. Evariste St.
Kingsley Falls, Q.	Canadienne.....	O. H. Rose	Lameque, N.B.	Provincial.....	Sub. to Caracut
Kingston, N.S.	Commerce.....	D. MacGregor	Lamont, Alta.	Commerce.....	J. E. Harkins
"	Montreal.....	F. R. G. Farrell, Asst.	Lampuan, S.	Montreal.....	Sub. to Estevan
"	do Princess & Barrie Sts.	J. D. Hickey	Lanark, Ont.	Nova Scotia.....	G. A. Blackie
"	Commerce.....	F. P. Boyce	Lancaster, Ont.	Montreal.....	W. C. Millar
"	do Princess & Bagot ..	J. Haxton	Landis, S.	Imperial.....	P. V. Allen
"	Toronto.....	C. A. Dixon	L'Ange Gard.	Canadienne.....	Sub. Quebec, 385 Rue St. Paul
"	do Kingston W	E. W. Cook	(M'cy)Q	do.....	do.....
"	Royal.....	L. H. Leach	Langenb'g, Sas.	Toronto.....	C. A. Venn
"	Nova Scotia.....	W. D. Stewart	Lan'y Prie, RC	Royal.....	M. O. Knudsen
Kingsville, O.	Royal.....	W. J. Blankstein	Langruth, Man.	do.....	T. M. Willet
"	Montreal.....	C. L. Oberle	Langton, Ont.	Imperial.....	J. Brawley
Kinistino, Sask.	Nova Scotia.....	J. Edmond	Lanigan, Sask.	Royal.....	R. E. Mundell
Kinkora, P.E.I.	Provincial.....	Sub. to Summerside	L'Annoncia-	Canadienne.....	H. Angers
Kipling, Sask.	Toronto.....	L. Gemmill	tion, Que.	do.....	Sub. to Berthierville
Kirkla'd Lake O.	Imperial.....	T. J. Slattery	Lanoraie, Q.	do.....	do.....
"	Royal.....	G. A. Goddard	Lansdowne, O.	Montreal.....	S. I. Pottenham
"	Commerce.....	G. J. O'Rourke	L'Anse St. Jan	Canadienne.....	Sub. to Chicoutimi
"	Dominion.....	Thos. Long	Lansing, Ont.	Commerce.....	L. E. Adams
Kitohener, Ont.	Montreal.....	W. J. Smithers	La Patrie, Q.	Provincial.....	Lac Mégantic
"	Commerce.....	W. J. Noblett	La Petite Riv.	do.....	do.....
"	Imperial.....	D. G. P. Forbes	St. Frn's, Q.	Canadienne.....	Sub. to Baie St. Paul
"	Dominion.....	G. E. Hynes	Laprairie, Q.	do.....	J. St. Jacques
"	do West End.	J. A. Tilley	Larder Lake, O.	Imperial.....	G. W. Fish
"	Nova Scotia.....	J. Macdonald	La Reine, Que.	Canadienne.....	Sub. to La Sarre, Q.
"	Royal.....	H. W. Riepert	La Salle, Que.	Royal.....	P. E. de la Plante
"	Toronto.....	W. E. Sharpe	La Sarre, Que.	Canadienne.....	J. D. Lauzon
Kitcoty, Alta.	Alta. Treas. Br.	Sub-branch	"	Commerce.....	J. R. Le Couffe
			Lashburn, Sas.	Commerce.....	C. J. Jeffrey

PLACES	NAMES OF BANKS	MANAGER OR AGENT	PLACES	NAMES OF BANKS	MANAGER OR AGENT
L'Assompt'n Q.	Canadienne.....	M. Lachance	London, Ont..	MONTREAL ..	W. C. Mitchell
La Tuque, Q..	Royal	J. E. R. Babineau	" "	" Market Sq..	G. C. Hibbert, Asst.
" "	Canadienne.....	J. A. Leduc	" "	" "	J. E. Keys
Laurentides, Q.	Provincial.....	J. Villeneuve	" "	COMMERCE.....	W. L. Guntton Asst.
(P.O. St. Lin)	Canadienne.....	Sub to Deschailons	" "	" "	J. R. Wright
Laurier Sta. Q.	do	Sub. to Plessisville	" "	TOR ONTO.....	T. C. Margrett
Laurierville, Q.	do	A. Gareau	" "	" City Hall..	K. S. King
Lauzon, Q..	do	Sub. to L'Assomption	" "	" East End..	M. S. Hargreaves
Lavaltrie, Que.	do	Sub. to Drummondville	" "	" Market Br'ch	J. McMillan
L'Avenir, Que.	Provincial.....	J. W. Connell	" "	DOM INION.....	D. R. Platt
Lawrence-	Royal	Sub to Valcourt	" "	NOV A SCOTIA.....	A. T. Hillary
town, NS	Canadienne.....	J. H. Wright	" "	ROY AL.....	J. E. Tipler, Asst.
Lawrence'leQ	Commerco	W. L. Barker	" "	" "	" "
Leader, Sask..	Royal	J. S. Davidson	" "	ONT. SAVINGS	" "
Leamington, O.	Dominion	R. Humphrey	" "	" King & Rich	G. H. Holmes
" "	Imperial	H. G. Waters	" "	" mond Sts..	" "
Leaside, Ont..	Commerco	D. D. Lennie	" "	" Hamilton Rd	G. C. Holtby
" "	Nova Scotia ..	J. A. Thornbury	" "	" & Rectory St	F. J. Blanchfield
Leask, S.	Royal	W. E. Stedman	London East O	Royal	W. H. Seabrook
Leduc, Alta..	Montreal.....	M. W. Bond	Long Branch, O	Dominion	A. C. Hopkins
" "	Royal	F. M. Pow	" "	Commerco	C. E. Thessereault
LeedsVill'geQ.	Royal	Sub. to Inverness	Longueuil, Q..	Montreal.....	A. Lamarre
Leflaive, Ont.	Provincial.....	Sub. to Alfred	" "	Canadienne.....	Aug. Houde
Lefroy, Ont..	Commerco	Sub. to Barrie	Loretteville, Q	Provincial.....	A. Chayer
Lemberg, Sask	Royal	C. C. Carter	" "	Canadienne.....	L. Dufour
Lennoxville, Q	Commerco	J. E. Herold	L'Orignal, O..	do	J. G. Bordeleau
" "	Royal	R. G. Ward	" "	do	Sub. to Ste. Croix
L'Epiphanie, Q	Provincial.....	M. Morin	Lorrainville, Q	Provincial.....	W. Stewart
Les-Cedres, Q.	Canadienne.....	Sub to Dorion-Vaudr'il	Lotbiniere Que	Royal	J. O. Paquin
Les-Eb'ule'ents	do	Sub. to Baie-St.-Paul	Louisburg, NS	Canadienne.....	Sub to Sedgewick
Que.	" "	" "	Louiseville, Q.	Montreal.....	Sub. to Wakefield
Les-Esc'umins	do	Sub. to La-Malbaie	Louiseville, Q.	Montreal.....	J. H. Cantelon
Que.	do	Sub. to La-Malbaie	Luceville, Que	Canadienne.....	Sub. to Rimouski
Lethb'dge, Alb	Montreal.....	J. C. Downing	Lucknow, Ont	Montreal.....	J. A. Thompson
" "	Commerco	W. T. Cook	Lucky Lake, S.	Commerco	D. Munro
" "	Dominion	R. H. Hutchinson	Lumby, B. C.	Nova Scotia ..	H. D. Millar
" "	Royal	T. B. Campbell	Lunsden, Sask	Royal	L. E. Guilbault
" "	Nova Scotia ..	R. C. Stoddard	" "	do	R. St. C. Hopgood
" "	Alta. Treas. Br.	R. Sparling	Lunenb'g, N.S.	Montreal.....	C. S. Grenache
Levack, Ont..	Toronto.....	E. R. Southcott	" "	Commerco	J. W. W. Oxener
Levis, Q.	Montreal.....	J. A. Dandurand	Luseland, Sask	Royal	J. J. Hand
" "	Canadienne.....	P. E. Asselin	Lynden, Ont..	do	H. E. McNaughton
" "	La Banque	" "	Lyndhurst, O.	Toronto.....	A. V. Darroch
" "	d'Economie	" "	Lyster, Q.	Canadienne.....	Sub to Plessisville, Que.
" "	(Quebec Savings	" "	Macgregor, M.	Montreal.....	T. L. Joliffe
" "	Bank)	" "	Mackayville, Q	Canadienne.....	Sub to Ste. Lambert
" "	111 rue Commer-	A. L'Heureux	Macklin, Sask.	Royal	W. J. Laurie
" "	ciale	L. Halle	Macleod, Alta	Commerco	T. L. Halpin
" "	35 Ave. Begin	D. Templeman, Actg.	Mactier, Ont..	Toronto.....	M. Weller
Lewisport N'd	Nova Scotia ..	D. Miller	Madison, Sask	do	R. Steel
Liberty, Sask.	Royal	R. O. Fisher	Madoc, Ont..	Dominion	G. Murray
Lilloet, B.C.	Commerco	W. G. Clarke	Magog, Q.	Commerco	A. T. Roy
Limerick, Sask	Montreal.....	A. H. Trueman	" "	Montreal.....	H. H. Nowlan
Lindsay, Ont..	do	M. E. Grant	Magrath, Alta	do	J. H. Buchanan
" "	Dominion	F. W. Wilson	MahoneBay NS	do	W. W. Baker
" "	Commerco	G. N. Thompson	Maillardville,	Commerco	D. A. Brown
Linwood, Ont.	Nova Scotia ..	H. Youngs	" B. C.	Nova Scotia ..	G. F. Merrick, Actg.
Lion's Head, O	Royal	F. J. Passler	MaisonneuveQ	Toronto.....	E. J. Valois
Lipton, Sask..	do	J. E. Beaulieu	" "	Canadienne.....	J. A. Pelletier
L'Islet, Q.	Canadienne.....	Sub to L'Islet	" "	Provincial.....	J. P. Thouin
L'Islet Stn. Q.	do	" "	Maitland,	Royal	J. J. G. McDonald
Listowel, Ont.	Commerco	L. A. Finney	(HantsCo.) NS	Canadienne ..	Sub to La Sarre
" "	Imperial	L. T. Charlton	Macamie, Q..	" "	E. Latimer (Act'g)
Little Britain O	Commerco	J. B. McGibbon	Malarctic, Que	Canadienne.....	R. Gendron
Little Cur't, O	Montreal.....	A. V. Greenley	" "	Commerco	H. St. Onge
Liverpool, N.S.	Nova Scotia ..	R. B. W. Ward	Mallorytown O	Royal	A. H. T. Votier
" "	Royal	R. H. Lockward	Malton, O.	Nova Scotia ..	G. C. Springer (Act'g)
Lloydminst'rs	Commerco	A. Smith	Manitou, Man	Royal	D. F. Rankine
" "	Dominion	J. R. Brown	Manit'wani'go	Montreal.....	G. L. Krauter
Lloydminst'ra	Alta. Treas. Br.	Sub-branch	Maniwaki, Q.	Nova Scotia ..	A. Menard
Lockeport, N.S	Royal	F. W. Murphy	" "	Provincial.....	J. P. Lemieux
Londes-	do	" "	Manning, A.	Commerco	H. B. Lyle
borough.. O	Montreal.....	Sub. to Clinton	Mannville, Alt.	Commerco	Sub to Vermilion, Alta.
London, Ont..	" "	" "	" "	Alta. Treas. Br.	Sub-branch
" "	IMP ERIAL	H. Roberts	Manotick Ont	Royal	H. O. Balkwill
" "	MON TREAL.....	W. James	Manseau, Que.	Canadienne ..	Sub. to Deschailons
" "	" "	C. W. Hotchell, Asst	Manosville, Q.	Commerco	G. D. Harvey
" "	" City Hall ..	M. W. Reive	Maple, Ont..	do	H. Bryan
" "	" "	A. R. Keller, Asst.	Maple C'k Sask	Montreal.....	L. P. Roach
" "	" East	W. Dow	Marathon, Ont	Dominion	W. O. Elliott
" "	" "	" "	Marievill, Q..	Canadienne ..	J. F. Desjardins

PLACES	NAMES OF BANKS	MANAGER OR AGENT	PLACES	NAMES OF BANKS	MANAGER OR AGENT
Markdale, Ont.	Montreal.....	W. E. Cramp	Mis'onCity, B.	Nova Scotia	H. W. Davis
"	Toronto.....	A. E. Hunt	Mitchell, Ont.	Commerce.....	A. G. McDougall
Markham, Ont.	Nova Scotia	G. A. Stewart	Moncton, N.B.	Montreal.....	D. D. Trotter
Marmora, Ont.	Dominion.....	A. F. Fraser	"	Nova Scotia.....	H. G. Duxton
Marpole, B.C.	Royal.....	F. C. Smith	"	do 323 St. George	F. W. Chenhall
Marltown, O.	Nova Scotia	F. G. McKimm	"	Royal.....	W. J. Oram
Marwayne, A.	Toronto.....	T. S. Norcross	"	Provincial.....	W. G. Wilson, Asst.
Maryfield, Sask.	Royal.....	I. D. Holloway	"	Commerce.....	L. G. Trempe
Masouche, Q.	Provincial.....	Sub. to Terrebonne	Monkland, Ont.	Montreal.....	D. R. Morrison
Massey, O.	Royal.....	Sub. to Espanola	Monkton, O.	Commerce.....	Sub. to Finch
Masson, Que.	Provincial.....	J. W. Lépine	Montague, PEI	do	Sub. to Atwood
Matane, Q.	Canadienne.....	J. A. Jauvin	"	Nova Scotia	W. R. Gilbert
"	Montreal.....	R. Audet	"	D. Samson	D. Samson
Matachewan, O.	Imperial.....	T. M. Wood	MontCarmel, Q.	Canadienne.....	St. Pacôme
Matheson, O.	do	K. N. Allan	Monteref, Que.	Provincial.....	Sub. to Maniwaki
Mattawa, Ont.	Nova Scotia	J. W. B. Thompson	Montebello, Q.	Canadienne.....	R. de Blois
Mayville, Ont.	do	R. B. Buchan	Mont Joli, Que.	do	J. D. P. Bouchard
Mayerthorpe, A.	Alta. Treas. Br.	F. A. Robinson	"	Montreal.....	J. A. E. Drouin
Maymont, Sask.	Imperial.....	L. J. Bergman	Mont Laurier, Q.	Canadienne.....	G. A. Charbonneau
Mazenod, Sask.	Toronto.....	H. F. Deutscher	Mont Louis, Q.	do	Sub. to Matane
Meadow Lake, Sask.	Nova Scotia	P. E. Gallie	Montmagny, Q.	Royal.....	S. Marcotte
McAdam, N.B.	Royal.....	T. E. Squire	"	Provincial.....	L. J. Tondreau
McCreary, M.	do	D. W. G. Stewart	Montmartre, S.	Toronto.....	F. Legendre
McKay, B.C.	Imperial.....	F. G. Moore	Montreal, Que.	BANK OF CANADA	J. H. C. Desmarais
McKenzie Is. O.	Toronto.....	C. Gagne	"	MON TREAL.....	{ E. E. Rutherford
McLennan, A.	Canadienne.....	Sub. to Beloeil	"	" 119 St. James	{ W. E. Stewart
McMasterville, Que.	Imperial.....	E. L. Meeres	"	St.....	{ G. A. Rheume, Asst.
Meadow Lake, Sask.	Royal.....	H. W. Smith	"	" Beaver Hall..	{ L. F. Hawitt
"	Montreal.....	W. J. Buffam	"	" Bleury & St.	
Meaford, Ont.	Toronto.....	C. N. Robinson	"	" Catherine	E. W. Alexander
Medicine Hat, A.	Commerce.....	H. G. T. Mann	"	" Bordeaux St.	
"	Montreal.....	C. K. Bell	"	" & Mt. Royal	A. J. Hamel
"	Royal.....	R. H. A. Lacey	"	" Charlevoix &	
"	Dominion.....	Alex. Stewart	"	" Centre.	J. S. Hughes
Megantic, Q.	Alta. Treas. Br.	N. Donald	"	" Chris. Col. St.	
"	Montreal.....	J. P. Belley	"	" & Mt. Royal A.	J. R. Cousineau
"	Provincial.....	W. Poirier	"	" City Hall Ave.	
Melbourne, O.	Royal.....	Sub. to Mount Brydges	"	" & St. Cath'ne	H. Cowie
Melfort, Sask.	Commerce.....	A. D. Gillan	"	" Darling &	
"	Royal.....	A. F. Fairman	"	" Ontario Sts.	A. E. Bleau
Melita, Man.	do	G. Branstom	"	" Darlington &	
Melville, Sask.	Montreal.....	J. L. King	"	" Soissons Ave.	M. J. F. Jobin
"	Royal.....	W. G. Hart	"	" Delorimer &	
Meota, Sask.	Commerce.....	G. A. Stubbins	"	" Rosemount...	J. A. T. A. Allard
Mercersburg, Alta.	Imperial.....	Sub. to Edson	"	" Drummond &	J. L. Cairns
Merlin, Ont.	Montreal.....	J. M. R. Strange	"	" St. Catherine	M. S. Adam, Asst.
Merrickville, O.	Royal.....	J. W. Morrow	"	" Girouard &	
Merritt, B.C.	Montreal.....	D. H. I. Shildrick	"	" Monkland A.	G. B. Kidd
Merrittton, Ont.	Nova Scotia	A. L. Wyant	"	" Guv & Sher-	
Messine, Q.	Canadienne.....	Sub. to Gracefield	"	" brooke Sts.	W. S. Beattie
Metabetchuan	do	Sub. to Roberval, Q.	"	" Jean Talon St.	
Metcalfe, Ont.	Royal.....	R. K. Runnels	"	" & Querbes Ave	C. T. B. Cumming
Meteghan, NS	do	J. G. Blinn	"	" La Salle Ave	
Meyronne, Sask.	Toronto.....	J. H. Thomson	"	" & Ontario St.	N. A. Pepin
Miami, Man.	Commerce.....	L. W. Newsom	"	" Lanier Ave &	
Middle Musquodoboit, N.S.	Royal.....	R. A. Douglas	"	" St. Lawrence	A. W. Ling
Middleton, N.S.	Royal.....	W. K. Bagley	"	" Marcell Ave. &	
Midland, Ont.	Commerce.....	R. G. Gillies	"	" Sherbrooke	C. A. Young
"	Montreal.....	F. H. Woolley	"	" Masson St. &	
"	Royal.....	J. B. Hawken	"	" Fifth Ave.	J. C. Daveluy
"	do	I. E. Austman	"	" McGill & St.	
Milden, Sask.	Montreal.....	J. H. Moore	"	" Paul Sts...	A. E. Netten
Mildmay, Ont.	Commerce.....	R. Geddes	"	" Ont. & St. Law.	A. D. Ferguson, Asst.
Milestone, Sask.	do	Sub. to Warner, Alta.	"	" Papineau Av.	R. Walker
Milk River, A.	Toronto.....	H. A. Kerr	"	" & St. Cath'ne	G. F. Boe, Asst.
Millbrook, Ont.	Imperial.....	J. A. English	"	" Park & Bern'd	A. E. Knopf
Millet, Alta.	Nova Scotia	H. A. Johnson	"	" Peel St.....	F. W. Davis
Milo, Alta.	Commerce.....	R. E. McAndless	"	"	R. S. Grindley
Milton, Ont.	Nova Scotia	H. C. Morris	"	" St. Antoine &	J. L. Walker, Asst.
"	Commerce.....	J. G. Woolley	"	" Windsor Sts	
Milverton, Ont.	Nova Scotia	C. G. Matthews	"	" St. Clement &	J. E. McLellan
"	Montreal.....	G. H. Owen	"	" St. Catherine	G. L. Gregoire
Mimico, Ont.	Alta. Treas. Br.	Sub-branch	"	" St. Henri.....	D. A. McClure
Minburn, Alta.	Montreal.....	J. H. Burt	"	" St. Jean Bap. M	M. Young
Mindemoya, O.	Commerce.....	T. W. Brignall	"	" St. Law. Bd.	
Minden, Ont.	Royal.....	J. C. Vradenburgh	"	" & Jean Talon St.	F. M. Allan
Minitota, Man.	Toronto.....	D. L. Nicholson	"	" St. Peter &	{ H. Brooks
Minnetonka, M.	Royal.....	A. Ferguson	"	" St. James St.	{ D. B. MacKenzie
Minnetonka, M.	do	J. A. Matheson			
Minto, N.B.	Nova Scotia	G. A. Mowat			
Mis'onCity, BC	Commerce.....	J. Muir			

Asst.

PLACES	NAMES OF BANKS	MANAGER OR AGENT	PLACES	NAMES OF BANKS	MANAGER OR AGENT
Montreal, Que.	MONTREAL C't'd.		Montreal, Que.	CANADIENNE C't'd.	
"	" St. Zotique & St. Denis	A. D. de Grandpré	"	5101 St. Laurent	R. Lavigne
"	" Seigneurs & Notre Dame	H. M. Morrison	"	2480 Belanger, E.	O. Lacombe
"	" Sherbrooke & Drum'ond Sts.	G. Henshaw	"	4839 Blvd Gouin E.	D. Lattaro
"	" Snowdon-Hampstead	R. L. Murdoch	"	6851 St. Laurent, E.	C. A. Forest
"	" Sun Life Bldg	W. H. Phillips	"	5551 Ave. du Parc	A. C. Paré
"	" University & St. Cath. St.	W. H. S. Burritt	"	8717 Souigny, ...	L. J. Brossard
"	" West End...	N. Kjeldsen, Asst.	"	7680 St. Hubert	J. A. Drouin
"		W. K. Newcomb	"	2890 Masson St.	J. E. Giroux
"		C. W. McMartin, Asst.	"	1805 de l'Eglise.	L. J. Maheu
"			"	2395 St. Cath. E.	C. Rivard
"			"	5085 St. Denis	R. Dandurand
"			"	7598 Cath'rine W.	M. Gervais
"			"	5750 Boyce St.	J. M. Racicot
"	MONTREAL CITY & DIST. SAV. BANK		"	440 Blvd Gouin E.	P. Parent
"	" 262 St. James St. W.	N. Legault	"	7381 rue St. Denis	A. Allaire
"	" 936 St. Cathérine St. E.	O. Lupien	"	1298 Beaubien Est	D. Giroux
"	" 1420 Notre Dame St. W.	J. H. Champagne	"	2100 Rachel Est.	L. Boileau
"	" 1100 Conde (Pt. St. Chas.)	E. Trimeau	"	390 Boul. Cremazie Est.	G. Seguin
"	" 2400 St. Cathérine St. E.	G. G. Beausoleil	"	2100 Boul Gouin E.	C. M. Dupras
"	" 4190 St. Denis	P. Moquin	"	8761 Blvd. Monk	A. Deschamps
"	" 777 St. Cathérine St. W.	A. P. Grant	"	110 St. Jacques	F. M. Marcotte
"	" 1551 Ont. E.	G. Vanier	"	1851 Ontario St. E.	J. C. Vachon
"	" 3730 St. Lawrence Blvd.	A. J. Lamothe	"	1695 Laurier E.	J. P. Desrochers
"	" 4080 St. James (St. Henry)	P. Loisselle	"	272 St. Paul E.	J. A. Thériault
"	" 2401 St. James (St. Cunegonde)	Henri Vézina	"	800 Cherrier St.	L. M. Dionne
"	" 400 Beaubien St. E.	A. R. Raymond	"	8091 rue St. Denis	J. A. Létourneau
"	" 5059 Park Av.	Aimé Paquin	"	3749 Boul Gouin Ouest	J. A. Cheff
"	" 1100 Mount-Royal Av. E.	S. Martin	"	2551 rue Beau-bien Est.	L. Robert
"	" 3240 St. Cath. E. (Hochelaga)	E. Larivière	"	4246 St. Cath. E.	J. P. Baril
"	" 5651 Sherb'ke W. c. Oxford	O. Vigeant	"	4820 St. Cath. E.	G. A. Laliberté
"	" 1493 La Salle (Maison neuve)	E. Vinet	"	4061 Rue Ho'l'ga	N. Deslauriers
"	" 2937 Masson (Rosemont)	J. A. Bourdon	"	6238 Chemin Côte des Neiges	J. A. Lacroix
"	" 7501 St. Denis	A. Deslongchamps	"	2001 Beaubien Est	P. Bazinet
"	" 5877 Park Av.	Aimé Marcoux	"	1250 Bélanger Est	G. Desharnais
"	" 2046 Mount-Royal Av. E.	J. O. G. Larose	"	5300 Chemin de la Reine Marie	J. A. Gagnon
"	" 4214 Wellington, Verdun	J. E. DeCarufel	"	PROVINCIAL	J. U. Doyer, Gen. Mgr.
"	" 4467 St. Lawrence Blvd.	E. Beaudoin	"	" 221 St. Jacq'u's	E. Leblanc
"	" 5487 Monk-land Av.	M. J. Coady	"	" Ahuntsic	G. E. Roy
"	" 6500 de Lorimier	R. Masson	"	" 937 Bélanger	E. Demers
"	" 5159 Décarie Bl.	R. Benoit	"	" 6420 St. Hubert (Cor. L'aubien)	J. O. Provost
"	" 5501 Verdun A. Verdun	E. Vinet	"	" 200 Bern'd W.	F. Lapierre
"	CANADIENNE		"	" 6069 Blvd. M'k	J. P. Maurice (actg.)
"	" 2612 St. Jacques	A. Dubois	"	" 3538 Delorim'r	A. Arguin
"	" 3571 Ontario, E.	J. R. Tremblay	"	" 1390 Mt. Ryl. E.	J. A. Denis
"	" 334 S. Cath'rine E.	J. T. Beaudin	"	" 1346 Ont. E.	J. A. LaRue
"	" 5405 Côte Neiges	G. Durivage	"	" 3401 Ont. E.	G. E. Lachapelle
"	" 1450 Mt. Royal E.	J. C. Pedneault	"	" 772 R. Rach'f	R. Mongeau
"	" 2100 Mt. Royal E.	H. J. Martin	"	" 2550 Rouen E.	L. Poirier
"	" 6201 Blvd. Monk	E. Beaulieu	"	" 175 Roy E.	E. Bonin
"	" 1311 S. Cath'rine E.	L. St-M'Leux	"	" 821 St. Cath. E.	J. E. Richard (actg.)
"	" 2290 Ontario E.	G. Lapensee,	"	" 1894 do	L. Trudeau (actg.)
"	" 3366 S. Cath'rine F.	I. T. Cadiieux	"	" 4137 do	J. P. Thouin
"	" 7735 N'tre Dame E.	A. Pelletier	"	" 4494 St. Denis	J. G. Labelle
"	" 4060 Ontario E.	H. Lefebvre	"	" 8501 St. Denis	J. L. Turcot
"	" 4474 St. Denis	L. Lefebvre	"	" 4440 No. D'ew	P. E. Dessureault
"	" 3859 Décarie Blvd.	J. H. Cardinal	"	" 2441 do	H. P. Comeau
"	" 1301 N'tre D'me W.	L. Bédard	"	" 1969 Laurier E.	J. A. Thifault
"	" 1944 Centre St.	J. A. Gauthier	"	" 1051 Laurier, E.	J. H. Roy (actg.)
"	" 3782 St. Denis	A. R. Lecavalier	"	" W. (O'ut're't)	R. Morin
"	" 544 Beaubien Est.	P. A. Donais	"	" St. Laurent, PQ	
"	" 3971 N'tre Dame W.		"	" 321 Church (Verdun)	J. O. Gendron (actg.)
"			"	" 150 Notre Dame E.	E. DeLongchamp
"			"	" 3543 Van Horne	Roger Laurin
"			"	" 520 Ogilvy Ave.	P. Reed
"			"	TORONTO, Main Br.	J. J. Winsby
"			"	" Atw'r & An'e.	H. J. Stone
"			"	" Bernard & Hutchison	H. B. Anderson
"			"	" B'd Trade Br.	C. D. O. McGill

PLACES	NAMES OF BANKS	MANAGER OR AGENT	PLACES	NAMES OF BANKS	MANAGER OR AGENT
Montreal, Que.	TORONTO <i>C'd.</i>		Montreal, Que.	NOVA SCOTIA, <i>C'd</i>	
"	" Maisonneuve	E. J. Valois	"	" St. Law & Jean Talon	J. L. Dudgeon
"	" 1232 Peel St.	B. M. Currie	"	" Sherbrooke & Harvard	A. T. Bell
"	" St. Cath. & Guy	A. H. Walsh	"	IMP ERIAL, McGill & St. James	E. J. Friesen
"	" St. Cath. E.	J. J. L. Senecal	"	" East	K. A. George, Asst.
"	" St. Hubert & Belanger	J. E. Long	"	DOM INION	A. P. Grant
"	" St. Lawrence & Ontario	H. L. Lennon	"	" Beaubien & C. Colomb St.	W. A. Fisher
"	" 1555 Van Horne	W. J. Strathdee	"	" Bleury St.	G. H. Clarkson, Asst.
"	COM MERCE	F. B. Weatherbee	"	" Dom. Sq. Br.	E. E. Baldwin
"	"	G. S. Unwin, Asst.	"	"	W. D. Kelly
"	"	H. C. Walcott, Asst.	"	"	P. Kennedy, Asst.
"	"	G. G. Alkman	"	"	W. J. Dundas
"	" Cres. & S. Cath.	J. L. Rousseau	"	"	E. A. Harvie, Asst.
"	" Maisonneuve	E. M. Cowling	"	" Guy St. Br.	E. F. Morris
"	" Outrement	F. Kerr	"	" Jean Talon St.	W. H. Hodgkin
"	" Phillips Sq.	D. R. Pearce, Asst Mgr	"	" St. Jean Baptiste Mkt. Br.	A. S. Jamieson
"	"	H. R. Biron	"	" St. Law. Bd.	H. W. Reeves, Asst.
"	"	T. P. Delany	"	"	P. C. Marsh
"	"	E. J. Charland	"	"	J. T. Archibald, Asst.
"	" Westmount.	A. A. Pecknold	"	BAR CLAYS	F. J. Ross, Asst.
"	ROY AL, 360 St. James St.	K. M. Sedgewick, Mgr.	"	"	G. C. Pratt
"	"	W. E. McLaughlin, Asst. Mgr.	Montreal Airt	Royal	W. D. MacNaughton
"	"	M. H. Robinson, "	Montreal E. Q	Royal	J. M. Bernuy
"	"	J. N. Menard, "	Montreal, W. Q	Imperial	A. P. Grant
"	"	J. A. H. Boulanger	"	Royal	J. A. Scriven
"	"	A. R. LaFleche	"	"	E. P. Pipon
"	"	G. E. Donaldson	"	Montreal, Canadienne	R. DuFresne
"	"	W. R. Riddell	Mont Rolland, Q.	Provincial	Sub. to Ste Agathe des Monts
"	"	D. B. McCoubrey	Moose Creek, O	do	Sub to Ottawa
"	"	G. J. Mayo	Moose Jaw, Sas	Commerce	R. H. Mullen
"	"	A. J. Kyle	"	Imperial	J. Macgregor
"	"	L. T. Reynolds	"	Royal	E. I. Vickers
"	"	W. Hill	"	Dominion	A. Tomkins
"	"	T. G. Smith	"	Montreal	E. T. Hacking
"	"	R. T. Gagnon	"	Nova Scotia	J. A. Cranstoun
"	"	W. G. Holmes	"	Royal	R. A. Roberts
"	"	H. H. Troop	"	do	M. W. Gordon
"	"	A. U. Matte	"	Nova Scotia	W. S. Bent
"	"	M. A. Hull	"	do	Sub. to Chesterville
"	"	E. G. W. Allwood	"	Royal	A. Reid
"	"	I. R. Carlin	"	do	H. Skjeie
"	"	D. L. MacQuisten, Asst.	"	do	P. H. Armstrong
"	"	L. Rahy	"	do	J. C. Wood
"	"	J. W. MacDonald	"	do	Sub. to Freelon
"	"	N. A. O. Demers	"	do	H. S. Richardson
"	"	J. V. B. Saint-Cyr	"	do	J. Garrison
"	"	J. A. Lacroix	"	do	M. R. Roberts
"	"	D. W. McLelland	"	do	J. D. Henderson
"	"	H. P. Strong	"	do	R. A. Montgomery
"	"	P. B. Elwood	"	do	A. Smith
"	"	D. T. Youngson	"	do	A. D. Jaffrey
"	"	R. E. Herman	"	do	W. Coupar
"	"	W. V. G. Neish	"	do	Sub to Rimbrook
"	"	C. T. Medlar	"	do	Sub to Rimbrook
"	"	E. P. Fraser, Asst. Mgr.	"	do	A. J. B. Clutsum
"	"	R. S. Scott	"	do	K. A. McL. Corran
"	"	A. E. Griffin	"	do	R. C. Morrison
"	"	Assts., W. R. Monteith	"	do	J. A. MacDonald
"	"	G. C. Hitchman	"	do	A. M. Mahoney
"	"	W. E. Boyne	"	do	L. P. Lauzier
"	"	J. G. H. Sutherland	"	do	H. M. Smith
"	"	E. I. Rodgers	"	do	R. II. Faulkner
"	"	C. R. Tibert, Asst.	"	do	J. C. MacDonald
"	"	R. P. Webb	"	do	B. Walton
"	"	J. D. Hubbert, Asst.	"	do	J. H. Eakin
"	"		"	do	R. H. Mawhinney
"	"		"	do	J. D. Burnyeat
"	"		"	do	Sub to St. Andre Avellin
"	"		"	do	D. B. Darley
"	"		"	do	G. Nicol
"	"		"	do	C. R. Hanna
"	"		"	do	W. J. Wiggins
"	"		"	do	L. R. Morin
"	"		"	do	W. E. Godfrey
"	"		"	do	J. V. W. Lalonde
"	"		"	do	E. G. Kinsella
"	"		"	do	F. W. Warren
"	"		"	do	J. D. Collier

PLACES	NAMES OF BANKS	MANAGER OR AGENT	PLACES	NAMES OF BANKS	MANAGER OR AGENT
Neilburg, Sask.	Toronto	U. L. Thompson	N. Edmonton	Royal	A. E. Ames
Nelson, B.C.	Commerce	J. R. McLennan	North Gower, O.	do	C. F. Nickerson
" ..	Montreal	H. A. Doak	North Hatley, Q.	Commerce	Sub. to Ayer's Cliff
" ..	Royal	S. A. Maddocks	North Star, A.	do	Sub. to Manning
" ..	Imperial	G. W. Sterling	North Stukely	Que.	Provincial
Neudorf, Sask.	Royal	F. W. Kuhn	Que.	Provincial	Sub. to Windsor Mills
Neustadt, O.	do	Sub. to Hanover	North Sydney, N.S.	Royal	K. A. Clarke
Neuveville, Q.	Canadienne	Sub. to Donnacona	" ..	Nova Scotia	H. J. Johnson
Newboro, Ont.	Royal	L. J. R. Kenwood	Nor. Vancouver, B.C.	Royal	H. W. D. Thomas
New Carlisle, Q.	Nova Scotia	E. E. Owen	" ..	do Up. Lonsdale	C. T. Collins
Newcastle, O.	Commerce	J. H. Smith	" ..	Montreal	N. T. Brown
" ..	Nova Scotia	E. J. Lutz	" ..	Commerce	H. B. Maunsell
" ..	Royal	A. C. Hutchison	Norton, N.B.	Provincial	E. B. Campbell
Newdale, Man.	do	M. Kissuk	Northwich, Ont.	Montreal	W. M. Colchester
N. Denver, B.C.	Montreal	Sub. to Nelson	Northwood, Ont.	Royal	W. P. Forshee
N. W. Gerany, N.S.	Royal	W. G. Kenney	Notikewin, A.	Commerce	Sub. to Manning
New Glasgow, N.S.	Nova Scotia	W. E. Starrak	Notre Dame	des Anges, Q.	Canadienne
" ..	Royal	K. H. Pethick	Notre Dame	des Bois, Q.	Provincial
" ..	Commerce	B. M. Love	Notre Dame du	do	Sub. to Drummondville
" ..	Provincial	Sub. to Laurentides	Notre Dame du	do	Sub. to St. Malachie
New Hamb'rg, O.	Commerce	C. K. Smith	Notre Dame de	do	Sub. to Shawinigan F.
Newington, O.	Montreal	Sub. to Finch	Notre Dame de	Charette, Q.	do
New Liskeard, O.	Nova Scotia	A. S. Meisner	Notre Dame de	Charny, Q.	do
" ..	Royal	J. S. Hill	Notre Dame	du Lac, Que.	Canadienne
" ..	Imperial	J. A. Groskurth	Notre Dame	du Laus, Q.	Provincial
New Lowell, O.	Toronto	Sub. to Stayner	Notre Dame	du Nord, Q.	Canadienne
Newmarket, O.	Montreal	K. D. Brown	Notre Dame	de la Paix, Q.	Provincial
" ..	Toronto	H. E. Lambert	Notre Dame de	Pierreville, Q.	do
New Richmond, Q.	Nova Scotia	V. F. Sedgwick	Notre Damedu	Portage, Q.	do
New Toronto, O.	Dominion	W. V. Dedrick	Notre Damedu	Rosaire, Que.	Canadienne
" ..	Imperial	P. E. Thoulinson	Notre Dame	de la Salette, Q.	Provincial
" ..	Nova Scotia	C. R. Dickie	Notre Dame	de la Salette, Q.	Provincial
" ..	Montreal	W. A. Herriot	Notre Damedu	Stanbridge, Q.	Canadienne
" ..	Commerce	H. G. Barnum	Nutana, Sask.	Royal	V. R. Phillips
New Waterford, N.S.	Royal	I. N. McLean	Oak Bay, B.C.	Montreal	E. F. Barnes
New Westminster, B.C.	Nova Scotia	F. T. McLellan	Oak River, M.	do	S. H. Barlow
" ..	Commerce	G. H. A. Fox	Oakville, Ont.	do	W. B. E. Reade
" ..	Montreal	J. E. Leslie	" ..	Toronto	H. G. McKillop
" ..	do Market	G. H. Molyneux, Asst.	" ..	Commerce	G. S. Duncan
" ..	do West End	W. H. G. Lambert	Ocean Falls, B.C.	do	A. E. Robinson
" ..	Nova Scotia	E. L. Hodson	Odessa, Ont.	Royal	E. Zeran
" ..	Royal	W. J. Peers	Ogema, Sask.	do	P. J. O'Sullivan
" ..	6th & Prince	R. Capstick	Oil Springs, O.	Toronto	H. B. Newton
" ..	Toronto	J. L. Douglas	Oka, Que.	Provincial	Sub. to St. Eustache
Niagara Falls, Ont.	Imperial	C. D. McMillan	Okotoks, Alta.	Royal	C. G. M. McBey
" ..	do Bridge St.	John Thomson	Olds, Alta.	Montreal	R. G. Fullarton
" ..	do South	H. M. Sampson	" ..	Alta. Treas. Br.	C. A. Gogan
" ..	Royal	J. H. Arkell	O'Leary, P.E.I.	Nova Scotia	A. E. Wilson
" ..	Commerce	K. McClintock	Oliver, B.C.	Commerce	J. D. Smith
" ..	Commerce	B. J. McLean	" ..	Royal	D. W. Suttie
" ..	Montreal	M. M. Smith	Omeme, Ont.	Toronto	W. F. Hyde
" ..	Dominion	A. N. Kidd	Orangeville, O.	Commerce	O. A. Sharpe
Niagara Falls Centre, O.	Royal	J. E. Nutter	" ..	Royal	E. C. Maxwell
" ..	Commerce	M. G. England	" ..	Toronto	G. T. Sullivan
Niagara Falls South, O.	do	F. E. Elvins	Orillia, Ont.	Dominion	F. A. Burt
Niagara-on-the-Lake, O.	Imperial	F. H. Hewson	" ..	Royal	H. Lawrence
Nicolet, Q.	Provincial	R. Dionne	" ..	Montreal	G. H. P. Joyce
" ..	Canadienne	L. E. Moreau	" ..	Commerce	H. B. Williams
Nipawin, Sask.	Montreal	R. R. Wright	Orleans, O.	Provincial	Sub. to Rockland
" ..	Nova Scotia	R. H. Urquhart	Ormslow, Q.	Commerce	R. F. Corkran
Nipigon, O.	Royal	J. C. Reid	Orono, Ont.	do	J. Blue
Nominique, Q.	Canadienne	Sub. to L'Annonciation	Osgoode Sta., O.	Royal	J. C. Morphy
Noranda, Q.	Imperial	G. C. Dunlop	Oshawa, Ont.	Dominion	C. Waite
" ..	Commerce	L. L. Adam	" ..	Royal	G. E. Snyder, Asst.
" ..	Royal	J. G. W. Lee	" ..	" ..	A. R. Huestis
" ..	Canadienne	Sub. to St. Felicien			
Normandin, Q.	Canadienne	Sub. to La Sarre			
Normetal, Q.	Commerce	R. Wilson			
Norquay, Sask.	Nova Scotia	H. G. Maclellan			
N. Augusta, O.	Commerce	F. L. Watters			
Nor. Battleford, Sask.	Royal	N. H. Vicq			
" ..	Montreal	E. G. Elliott			
North Bay, Ont.	Royal	H. E. Abbott			
" ..	Nova Scotia	L. E. Shatford			
" ..	Imperial	M. G. Coburn			
" ..	Commerce	D. Jones-Williams			

PLACES	NAMES OF BANKS	MANAGER OR AGENT	PLACES	NAMES OF BANKS	MANAGER OR AGENT
Oshawa, Ont.	Commerce.....	N. S. McFadyen	Palmerston, O	Commerce.....	L. Renwick
"	Montreal.....	R. Argo	Pamour O. . .	Nova Scotia.....	Sub. to Timmins
Oshawa South, Ont.	Dominion.....	J. R. Morrison	Pangman, Sask	Imperial.....	M. J. Mongeon
Osoyoos, B.C.	Montreal.....	A. B. Robertson	Papineauville, Q	Provincial.....	R. Séguin
Ottawa, Ont.	BANK OF CANADA	S. J. Perkins	Paradise Valley, A	Montreal.....	Sub. to Edgerton
"	NOVA SCOTIA.....	C. F. Lindsay	Paris, Ont.....	Commerce.....	H. W. Cooke
"	" Bank & Fourth	James Brydon	"	Montreal.....	S. L. Peppier
"	" B'k & Gladst'e	D. A. Sutherland	"	Toronto.....	T. B. Chester
"	" B'k & Glo'e'ter	S. Macdonald	Parisville, Que	Canadienne.....	Sub. to Deschailions
"	" Elgin & Frank	C. F. Thompson	Parkhill, Ont.	Commerce.....	W. A. Jackson
"	" Hintonburg	C. J. Ash	Parksville, BC	Commerce.....	W. A. Paterson
"	" Ottawa East.	E. Edmunds	Parsonsboro', NS	Royal.....	C. L. Godfrey
"	" Ottawa South	C. R. McLaggan	"	Commerce.....	A. G. Parks
"	" Rideau & William	A. A. Armstrong	Parry Sound, O	Nova Scotia.....	G. R. Underwood
"	" Somerset & Bronson	H. J. Clarke	"	Commerce.....	E. A. Morrison
"	MONTRÉAL.....	W. W. K. Creighton	"	Toronto.....	P. E. Butler
"	" Bank St.	F. M. Brady, Asst.	Paspebiac, Q.	Canadienne.....	N. Chalumeaux
"	" Rideau St.	K. M. Tudman, Asst	Peace River, Al	Commerce.....	J. R. McLeod
"	COMMERCE.....	T. G. Morrissey	"	Alta. Treas. Br.	E. A. Locke
"	" Bank St.	B. J. Currie	Peachland, BC	Montreal.....	Sub. to Kelowna
"	"	A. G. Mordy	Pellerlaw, Ont.	Commerce.....	Sub. to Beaverton
"	"	J. A. Emery	Pembroke, O.	Nova Scotia.....	W. D. McArthur
"	"	W. A. Gilbert	"	Royal.....	W. L. Smith
"	"	A. McNeill	"	Montreal.....	A. F. Watson
"	DOMINION.....	W. E. Scott	"	Provincial.....	A. J. Bodin
"	CANADIENNE.....	Rolland Dion	"	Ont. Sav. Office.	C. M. Rattray
"	" 251 Dalhousie	H. Bonneau	Pendleton, Ont	Royal.....	Sub. to Plantagenet
"	" 26 Rue Rideau	P. B. Reeve	Pent'g'shene O	Toronto.....	C. H. Smith
"	IMPERIAL.....	A. Craigie, Asst.	Penticton, B C	Commerce.....	J. B. Feeney
"	ROYAL.....	J. A. Noonan	"	Montreal.....	W. Wright
"	" Sparks & Metcalfe	J. W. Powell, Asst.	"	Royal.....	W. Hehenton
"	" B'k & S'mers't	L. A. G. Robertson	Percé, Que....	Canadienne.....	Sub. to Chandler
"	" Glebe Br....	C. Ayeast	Perdue, Sask..	Royal.....	J. Dingwall
"	" Hintonburg	G. R. D. Watson	Perkins, Q....	Provincial.....	Sub. to Masson, Que.
"	" Market Br....	F. H. B. Ince	Perron, Q....	Commerce.....	E. A. Corbell
"	" Somerset & Booth	D. L. Dashney	Perth, N.B....	Montreal.....	C. A. Snell
"	PROVINCIAL.....	W. S. Seeber	" do	"	J. McDonald
"	" Rideau St.	J. Héroux	"	Nova Scotia.....	H. K. Stevens
"	TORONTO.....	Geo. Hay	"	Royal.....	N. Moore
"	" Ottawa So.	E. J. Fitzgerald	Peterboro', O.	Toronto.....	J. L. Thompson
"	" Un'n Sta. Br.	J. H. Smith	"	Montreal.....	C. S. Cummer,
"	" 1256 Wel'gt'n	G. M. Lawrence	"	Commerce.....	J. H. Willey, Asst.
"	SAV. OFFICE.	R. M. Rattray	"	Commerce.....	R. J. Ward
"	Royal.....	D. C. V. Morrison	"	Dominion.....	T. T. Rodger
Otterville, O.	Montreal.....	A. MacKenzie	"	Imperial.....	B. H. Myers
Outlook, Sask.	Commerce.....	E. M. Cowling	"	Royal.....	W. M. Gemmell
Outremont, Q.	Montreal.....	L. E. Valois	"	Nova Scotia.....	H. E. Wales
"	Royal.....	"	" do	"	L. R. Crammond
"	Van Horne & Outremont Av.	F. M. McKeown	P'tit R'ch'r, NB	Provincial.....	Sub. to Bathurst
"	Provincial.....	J. H. Roy (actg.)	Petrolia, Ont.	Toronto.....	A. C. Lord
"	Toronto.....	W. J. Strathdee	"	Nova Scotia.....	F. M. Wilmot
"	1555 Van Horne Ave.	"	Piapot, Sask.	Imperial.....	R. D. Forrester
"	Canadienne.....	"	Pickering Ont	Commerce.....	N. R. Shortreed
"	1134 Laurier Ave. West	P. Loiseau	Pickle Crow, O	Imperial.....	F. C. Malone
"	do 1235 Bernard Ouest	J. H. Bétournay	Pictou, Ont....	Montreal.....	J. de B. Arnaud
Owen Sound, O	Montreal.....	A. H. Briden	"	Commerce.....	D. P. Pyke
"	Royal.....	W. W. Morphet	"	Nova Scotia.....	K. I. Mitchell
"	Commerce.....	W. A. Currie	Pictou, N. S..	do	J. F. Palfrey
"	Ont. Sav. Office	G. W. Butchart	"	Royal.....	A. M. Roy
"	Toronto.....	S. R. Way	Picture B'tte A	Nova Scotia.....	H. A. Hancock
Oxbow, Sask.	Royal.....	A. E. H. Whitehouse	Pierreville, Q.	Provincial.....	J. E. Brunelle
Oxford, N. S.	Nova Scotia.....	J. T. Holder	Pierson, Man.	Royal.....	S. G. Kennedy
Oxford Mills, O	do	Sub. to Kemptville	Pilot Mound, M	Toronto.....	M. C. Manhard
Oyen, Alta....	Toronto.....	S. P. Bielby	Pincher Cr., Al	Royal.....	F. Dunlop
Paisley, Ont.	Royal.....	D. R. Currie	"	Alta. Treas. Br.	H. R. Scott
Pakenham, O..	"	C. H. Campbell	Pine Falls, M.	Royal.....	E. Dixon
Palgrave, Ont.	Imperial.....	Sub. to Bolton	Pioneer Mine, B.C.	Toronto.....	J. Morgan
			Placentia, NB	Royal.....	M. F. Channing
			Plaza Laval, Q	Canadienne.....	Sub. to St. Eustache
			Plaisance, Q.	Provincial.....	Sub. to Papineauville
			Plantagenet, O	Royal.....	J. A. E. Besner
			Plaster R'k, NB	do	J. H. Sargeant
			Plattsville, O.	Commerce.....	H. C. Lane
			Plenty, Sask..	Royal.....	N. Calvert
			Plessisville, Q	Canadienne.....	J. Dugal
			P'tea Calumet	Provincial.....	Sub. to Ste. Eustache
			Pointe aux Roches, Ont.	do	Sub. to Belle Riviere, [Ont.
			Pointe Aux Trembles, Q	Canadienne.....	G. R. Babineau

PLACES	NAMES OF BANKS	MANAGER OR AGENT	PLACES	NAMES OF BANKS	MANAGER OR AGENT
Pointe Claire, Q.	Canadienne.....	O. Larouche	Quebec, Que.	ADRIENNE.....	
P'te Fortune, Q.	do	Sub to Rigaud	" CAN	" 493 Troisième	J. E. Rivard
P'te Gatineau, Q.	do	Sub to Hull	"	" Ave.....	L. Desmeules
P'te au Pic, Q.	Provincial.....	Sub. to La Malbaie	"	" 5 rue St. Jean.	
"	Canadienne.....	Sub. to La Malbaie	"	" 200 rue St.	A. Gaudreau
Poltimore, Q.	Provincial.....	Sub. to Masson	"	" Jean	J. C. Caouette
Ponoka, Alta.	Commerce.....	C. H. McMillan	"	" 382 rue St.	
"	Alta. Treas. Br.	R. W. J. Hamlett	"	" Jean	L. A. Desrosiers
Ponteix, Sask.	Canadienne.....	R. Trudeau	"	" 231 rue St.	J. A. Bourget
Pont Rouge, Q.	Canadienne.....	Sub to Portneuf, Que.	"	" Joseph.....	
P't Maskinonge	do	Sub. to Louisville	"	" 768 St. Valier	G. Reinhardt
Pt. Albani, BC	Commerce.....	N. S. King	"	" 31 Chemin	R. Simard
"	Montreal.....	A. H. Wylie	"	" Ste. Foye.	
"	Royal.....	E. F. Duncan	"	" 1199-4th Ave	D. Bruneau
Port Alfred, Q.	Canadienne.....	Sub to Bagotville, Que.	"	" 144 Grande-	D. Dussault
Port Alice, B.C.	Nova Scotia.....	W. Barclay	"	" Allée.....	
Port Arthur, O.	Montreal.....	D. M. Carmichael	"	" 86 Ave des	J. E. Tremblay
"	Commerce.....	W. Rowland	"	" Erables...	J. Pratte
"	Imperial.....	J. W. Willis	"	" 385 rue St.	
"	Nova Scotia.....	B. Howard	"	" Paul	J. G. D. Guay
"	Royal.....	N. H. McLennan	"	" 71 rue St.	
P. la Prairie, M.	Imperial.....	W. P. Graham	"	" Pierre.....	
"	Nova Scotia.....	D. A. Wood	"	" 1165, St.	
"	Montreal.....	F. A. Pain	"	" Valier.....	
"	Commerce.....	G. B. Key	"	" 597 chemin de	
Port Burwell, O.	do	Sub to Straffordville	"	" la Canardière	
Port Carling, O.	Nova Scotia.....	C. A. Shannon	"	" Sub to 1199-4th Ave.	
Pt. Colborne, O.	Imperial.....	W. R. Rodger	"	COMMERCE.....	M. L. Bisson
"	Commerce.....	W. D. Johnstone	"	" Upper Town.	P. R. Hamel
Port Coquit-			"	DOMINION.....	I. D. Simmons
lam, B.C.	Royal.....	R. J. Bourke	"	MONTRÉAL.....	J. H. Ottmann
Port Credit, O.	Commerce.....	A. G. McDermott	"	" J. E. V. L. Gelly, Asst.	
Pt. Dalhousie, O.	Commerce.....	A. R. B. Conrad	"	" J.C.D. Rochette, Asst.	
Port Daniel, Q.	Nova Scotia.....	D. C. Holland	"	" Chateau.....	
Port Dover, O.	Royal.....	T. McMillan	"	" Frontenac	T. A. S. DeWolf
Port Elgin, N.B.	Nova Scotia.....	J. R. Hughes	"	" St. John's	
Port Elgin, O.	Commerce.....	C. S. L. Cadger	"	" Gate.....	J. N. Rousseau
P. Hawk'by, NS	Royal.....	G. K. Hammett	"	" St. Roch.....	J. O. R. Methot
Port Hood, N.S.	do	C. J. Holder	"	" St. Sauveur	G. H. Belanger, Asst.
"	do	C. P. Freeman	"	" Upper Town.	J. O. Fontaine
Port Hope, O.	Toronto.....	E. G. Britton	"	" A SCOTIA.....	P. K. Mowat
Portland, Ont.	Royal.....	T. E. Waddell	"	ROYAL St. James	C. A. Kelly
P't Moody, BC	do	L. G. Berry	"	" & St. Peter	
Port McNicoll	Commerce.....	Sub. to Midland	"	" Limolou.....	H. L. Austin
Portneuf, Que.	Canadienne.....	J. G. Chamberland	"	" E. O. Lacroix	
Portneuf Sta.	do	Sub to Portneuf	"	" St. Roch.....	J. W. Laliberte
Que.	Commerce.....	J. R. Helm	"	" St. Sauveur.	J. Lavalée
Port Perry, O.	do	H. E. Richardson	"	" Upper Town.	W.H.F.G. Warmington
Port Rowan, O.	do	G. Dawson	"	PROVINCIAL	
Port Stanley, O.	do	L. D. Huntley	"	" Limolou.....	J. A. Deroschers
Po'oe Coupe, BC	Nova Scotia.....	F. L. Calvin	"	" 56 St. Pierre.	J. L. Boulanger
Powassan, O.	Commerce.....	D. T. Munroe	"	" St. Sauveur.	J. Gauvreau
P'well Riv'r, BC	Montreal.....	A. W. Jack	"	" 2 Rue la	
"	Toronto.....	J. E. Conn	"	" Fabrique	J. E. R. Plamondon
Preeceville, S.	Montreal.....	Sub. to Stewart	"	BANQUE D'ECONOMIE	
Premier B.C.	do	G. M. Lyons	"	(Quebec Savings Bank)	
Prescott, Ont.	Royal.....	E. A. Hamilton	"	" 21 rue St-Jean	E.-Morency
"	Montreal.....	R. C. McIntyre	"	" 479 rue St-	
Preston, Ont.	Toronto.....	W. A. McEvoe	"	" Jean	J. H. Côté
"	Imperial.....	R. E. Y. Baldwin	"	" 67 Chemin	
Price, Que.	Canadienne.....	Sub to Mont Joli	"	" Ste-Foy.....	Emile Giguère
Prince Albert,	Imperial.....	J. Ballantyne	"	" 903 Chemin	
" [Sask]	Nova Scotia.....	J. H. Quinlan	"	" Ste-Foy.....	R.-H. Rondeau
"	Commerce.....	C. C. Riach	"	" 53 rue St-	
"	Royal.....	R. L. Jones	"	" Pierre.....	J. L. Fortin
"	Montreal.....	E. Aquilon	"	" rue Ste-Julie.	E. Wagner
Prince George,	Royal.....	L. S. Yates	"	" 100 rue St-	
" [B.C.]	Montreal.....	A. T. Cross	"	" Joseph.....	J.-A. Lizotte
Prin. Rup't, BC	Nova Scotia.....	W. R. McLure	"	" 319 rue St.	
"	Commerce.....	E. G. Hopkins	"	" Joseph.....	J.-E. Petitolerce
"	Montreal.....	G. R. S. Blackaby	"	" 794 rue St-	
"	Royal.....	A. Flaten	"	" Vallier.....	J.-Ed. Robitaille
Princeton, B.C.	Commerce.....	G. M. M. Harman	"	" 138 Marie de	
Ont.	do	Sub to Paris	"	" l'Incarnation	L. Maranda
Princeville, Q.	Canadienne.....	J. A. Fréchette	"	" 127 4ème Ave	J. A. Forgues
Provost, Alta.	Commerce.....	T. R. Watson	"	" 479 1ère Ave.	Romeo Gingras
Pugwash, N.S.	Nova Scotia.....	H. O. Connell	Queens, B.C.	Royal.....	R. Commons
Punnichy, Sas	Montreal.....	V. T. Olsen	Quyon, Que.	Montreal.....	A. C. Shennett
Qualicum			Racine, Q.	Canadienne.....	Sub to Valcour
Beach... BC	Commerce.....	Sub. to Parksville	Radisson, Sask	Commerce.....	H. F. Stewart
Qu'Appelle, Sas	Royal.....	G. F. Heron	Radville, Sask.	do	C. W. Wake
			Rainy River, O.	do	F. Galliker
			Rapid City, M.	Royal.....	J. H. McIntosh

PLACES	NAMES OF BANKS	MANAGER OR AGENT	PLACES	NAMES OF BANKS	MANAGER OR AGENT
Rawdon, Que.	Royal	J. L. Jinsella	Rockglen, Sas.	Imperial	O. L. Kimball
"	Canadienne	E. L. Beausejour	Rocky Moun'n	do	S. G. Hooker
Raymond, Alta.	Montreal	A. C. King	House, Alta.	do	R. A. Hammill
Red Deer, Alta.	Alta. Treas. Br.	J. Scott	Rock Island, Q.	Commerce	G. Petrie
"	Montreal	J. Outbertson	"	Royal	J. A. Laniel
"	Commerce	C. W. E. Thompson	Rockland, O.	Provincial	Sub to Guelph
"	Imperial	F. C. F. Routledge	Rockwood, Ont.	Royal	R. K. Cunliffe
"	Royal	T. Foster	Rosetown, Sas.	Commerce	G. S. Robinson
Red Lake, Ont.	Alta. Treas. Br.	W. H. Graham	Rodney, Ont.	Royal	Sub to Moncton
"	Imperial	W. Calvert	Rogersville, NB	Provincial	G. A. Brown
Red Rock, Ont.	Nova Scotia	H. A. DeWolfe	Roland, M.	Royal	Sub to Hastings
Redvers, Sask.	Commerce	W. H. Marsh, Mgr.	Roseneath, O.	do	W. J. Garland
Regina, Sask.	Commerce	W. S. Edgar	Rosetown, Sas.	do	H. W. Thompson
" BAN	K OF CANADA	G. A. Ivey	"	Toronto	E. A. Hay
" MON	TREAL	R. V. Campbell	Rose Valley, S	Montreal	N. Toland
"	"	H. L. McKay, Asst.	Rossburn, M.	Toronto	W. A. Hutchings
"	"	J. S. Wood, Asst.	Rossland, B.C.	Montreal	L. F. Flury
"	" Victoria Ave.	W. T. Hodgins	Roostern, Sask.	Imperial	Sub to Mariville
"	& Albert St.	F. W. Scrimmes	Rougemont, Q.	Canadienne	W. N. Ferrier
" IMP	ERIAL	A. R. McFarlan	Rouleau, Sask.	Commerce	Sub to Alfred
" COM	MERCE	W. N. Steele, Asst Mgr.	Routhier, O.	Provincial	J. N. Lalonde
" DOM	INION	W. A. Radcliff	Rouyn, Que.	Canadienne	Commerce
"	"	E. Campanelli	"	Commerce	L. T. Garon
" NOV	A SCOTIA	W. G. Henderson	"	Dominion	Jas. Steele
" ROY	AL	J. L. Vickerson	"	Canadienne	H. Senecal
"	"	E. A. Menzies, Asst.	Roxton Falls, Q.	do	Sub to Granby
"	"	H. R. Chapin	Roxton Pond, Q.	do	E. E. Thompson
Renfrew, O.	Montreal	J. A. Fisher	Russell, Man.	Royal	E. G. Rankin
"	Nova Scotia	S. Rowell	" Ont.	Nova Scotia	Sub to Kelowna
"	Royal	N. E. Zimmerman	Rutland, B.C.	Montreal	C. E. Shaw
Repentigny, Q.	Provincial	Sub to L'Epiphanie	Ryley, Alta.	Alta. Treas. Br.	V. B. Hardwick
Reston, Man.	Montreal	R. W. Thorne	Sackville, N.B.	Royal	J. R. Curry
Revelstoke BC	Imperial	F. L. Appleton	Salisbury N.B.	Commerce	Sub to Moncton
"	Commerce	J. M. Kent	S'mon Arm, BC	do	S. C. Elliott
Reston, N.B.	Royal	Sub to Richibucto	Saltcoats, Sask.	Montreal	R. J. Cock
Rioville, Ont.	Nova Scotia	Sub. to St. Isidore de Prescott	Sandwich, Ont.	Imperial	E. B. Reynolds
Richard, Sask.	Commerce	J. H. Soutar	Sangudo, Alta.	do	W. H. Stockman
Richelieu, Q.	Provincial	Sub. to Montreal	Sapperton, BC	Commerce	J. W. Graham
"	Canadienne	Sub. to Mariville	Sarnia, Ont.	do	J. F. Gillespie
Richibucto NB	Royal	H. F. Henderson	"	Royal	H. T. Ross, Jr.
Richmond, Q.	Commerce	O. C. Blair	"	Montreal	J. H. Matson
"	Montreal	A. A. Macartney	"	"	W. C. McKinnon
" O.	Nova Scotia	C. B. Lewis	"	Nova Scotia	J. W. Simpson
Richmond Hill	Commerce	F. Hoover	"	Toronto	E. J. Reid
Ridgetown, O.	Royal	C. R. Davis	"	do Blue Water B	D. S. Hunter
"	Commerce	D. A. Bull	"	Dominion	Sub. to Rockland
Ridgeway, Ont.	Imperial	C. A. Hamilton	Sarsfield, Ont.	Provincial	H. L. Allingham
Rigaud, Que.	Canadienne	F. A. Mineau	Saskatoon Sask	Commerce	A. Smith
Rimbey, Alta.	Montreal	R. G. Coupland	"	Montreal	C. M. Killam
Rimouski, Q.	Canadienne	J. E. Poitras	"	Nova Scotia	R. G. Doig
"	Provincial	J. H. Michaud	"	do West Side	L. C. Brown
"	Royal	J. E. M. Gariepy	"	Dominion	J. D. McGillivray
Ripley, Ont.	do	J. Willocks	"	Imperial	G. A. Holtby
Ripon, Que.	Provincial	Sub. St. André Avellin	"	Royal	E. A. McRae, (Asst)
R. Hebert, N.S.	Nova Scotia	W. E. Benson	Sault-aux-		
Riverhurst, S.	Commerce	W. L. Dawson	Recollets, Q.	Provincial	Sub to 10850 Lajeunesse (Ahuntsic)
River John, NS	Nova Scotia	J. E. Langille	"	Canadienne	C. M. Dupras
Riverport, N.S.	Montreal	P. A. Wentzell	"	Commerce	W. H. R. Savage
Riverton, Man.	Imperial	Sub to Gimli	"	do West End	N. G. Ingram
Riviere au	"	"	"	Imperial	J. D. Patterson
Renard, Q.	Canadienne	Sub. to Gaspé	"	do Gore & Qu'en	R. B. Wansbrough
Riv. Beaudette	Provincial	Sub. to Coteau Station	"	Royal, Q. & Brock	C. B. Young
Riviere-Blanche	Canadienne	Sub to Matane	"	do Queen & Bru'e	R. J. Leach
"	"	"	"	do Steelton B'ch	W. J. Kelley
Rivière Blene Q.	Provincial	Sub. to St. Pascal	"	Montreal	H. M. Monteith
Riviere Bois-	do	Sub to St. Flavien	"	"	K. R. McNaughton
Clair, Que.	"	"	"	"	J. M. Houle (Actg)
Riv. du Loup, Q.	Montreal	J. T. D. H. Roy	"	Imperial	E. Smith
"	Canadienne	J. N. Dubé	Sawyerille, Q.	Montreal	I. B. Jurgens
"	Provincial	J. A. Labrecque	Sayabec, Que.	Provincial	C. S. Butler
"	do	J. L. Turgeon	Schomberg, O	do	Sub. to Brantford
" Stn, Q.	Canadienne	A. Coulombe	Schreiber, Ont.	Montreal	M. F. Jessop
Rivière Ouelle, Que.	do	Sub. to Ste. Anne de la Pocatière	Schumacher, O	Commerce	"
Riv. Portneuf	do	"	Scotland, Ont.	Royal	"
(Saguenay) Q.	Provincial	Sub to La Malbaie	Scotstown, Q.	Commerce	"
Robertsville Q.	Canadienne	Sub. to Thetford Mines	Scott, Que.	Canadienne	Sub to Ste. Marie Beauce
Roberval, Que.	do	J. A. Cloutier	Seaforth, Ont.	Commerce	G. C. Brightall
Roblin, Man.	Royal	J. T. H. McConnell	"	Dominion	E. C. Boswell
Roanville, S.	Toronto	E. R. Ridgway	"	Ont. Sav. Office	J. M. McMillan
			Sebringville, O	Commerce	Sub to Stratford
			Sedgewick, Alb	Montreal	J. G. Simpson

PLACES	NAMES OF BANKS	MANAGER OR AGENT	PLACES	NAMES OF BANKS	MANAGER OR AGENT
Seeley's Bay, O	Toronto	Sub. to Lyndhurst	Southey, Sask.	Alta Treas. Br.	G. A. McArter
Selkirk, Man.	Dominion	R. A. Glendinning	St. H'tain, O	Nova Scotia	H. A. McInnes
" " Ont.	Montreal	C. G. A. Kirshaw	S. Porcupine, O	Toronto	W. S. McDowell
Sennans, Sask.	Commerce	J. A. Wilson	" "	Imperial	F. E. Cooper
Senneterre, Q.	Montreal	C. L. MacGregor	South River, O	Royal	Sub. to Sundridge
Sept-Îles, Q.	Canadienne	R. Champagne	S. Westminster, B. C.	Nova Scotia	J. B. Pawson
Sexsmith, Alta	do	Sub. to Baie Comeau			
Shakespeare, O	Royal	E. M. H. Wegren			
Shaunavon, Sas	Commerce	Sub. to Stratford	Spencerville, O	Royal	C. G. Simon
Shawbridge, Q	Royal	R. J. Cuthbertson	Spirit River, A.	do	N. J. Morris
Shaw'n Falls, Q	Provincial	Sub. to St. Jérôme	Spiritwood, Sk	Nova Scotia	B. A. Evans
" "	do	P. Gagné	Springfield, O	Royal	Sub. to Aylmer, Ont.
" "	Royal	J. A. A. Morel	Springhill, N.S.	Commerce	S. D. Reid
" "	Canadienne	A. Marcotte	Siamford, Ont.	Imperial	C. W. Grime
" "	do St. Marc	J. A. Audy	Standard, Alta	Royal	J. E. Macadam
" "	Commerce	J. H. Lemoine	Stanley, N. B.	Commerce	A. G. Harrington
Shawville, Que	Montreal	G. A. McDougall	Star City, Sask.	Nova Scotia	N. B. Johnston
Shedden, O.	Commerce	R. V. Robertson	Stavely, Alta.	Commerce	A. W. Gill
Shediac, N. B.	Montreal	H. R. Thayer	Stayner Ont.	Toronto	L. A. Gould
Sheenb'gh, Q	Provincial	Sub. to Pembroke	St. Adèle, Que	Canadienne	M. Forest
Sheet Harbour, N.S.	Nova Scotia	E. H. Acteson	St. Adolphe, Q	Provincial	Sub. to Disraeli Q.
Shellbrook, Sask.	do	J. R. Stewart	St. Agapit, Que	do	Sub. to N. Dame de Charney
Shelburne, Ont	Royal	T. H. Gilechrist	St. Agathe de Lotbinière, Q	do	Sub. to St. Sylvestre
" "	Toronto	J. Milmine	St. Agathedes Monts, Que.	do	J. A. Bacon
" " NS	Commerce	W. Anderson	" "	Montreal	M. I. Walsh
Shelter Bay, Q	Canadienne	Sub. to Baie Comeau	St. Aimé, Que.	Canadienne	D. Pelletier
Sherbrooke, N.S.	Royal	C. W. Marshall	St. Alban, Que	do	Sub. to St. Casimir
Sherbrooke, Q.	Commerce	J. C. Scott	St. Alexandre d'Iberville, Q	Canadienne	Sub. to St. Jean
" "	do Uppertown.	G. A. Sirois	St. Alexandre de K'mouraska, Que.	do	Sub. Rivière du Loup
" "	do Wellington St.	G. S. Bedard	" "	Provincial	Sub. to Rivière du Loup
" "	Canadienne	J. E. Brodeur	St. Alexis de Montcalm, Q	Canadienne	Sub. to St. Jacques
" "	do Est.	J. A. Letourneau	St. Alexis des Monts, Que.	do	Sub. to Louiseville
" "	do Ouest.	A. Bergeron	St. Ambroise de Kildare, Q	do	Sub. to Joliette
" "	Nova Scotia	H. I. Langille	St. Ambroise de Kildare, Q	Provincial	Sub. to Joliette Q.
" "	Provincial	A. J. Fortier	St. Amour, O.	Canadienne	Sub. to Van Kleeck Hill
" "	Royal	H. L. Gagnon	St. Anaclet, Q	do	Sub. to Rimouski
" "	do Up. Town Br.	N. L. Amiraunt	St. Andrew's NB	Nova Scotia	R. E. Macdonald
" "	Montreal	R. L. Curphey	" " E. Que.	do	J. L. Duchastel, Act'g.
" "	do Belvidere & King Sts.	L. A. Laberge	St. André de Kam'ska, Q	do	J. O. Bridge
Sherridon, M.	Commerce	L. W. H. Pollock	St. André Avel	Provincial	Sub. to St. Pascal
Sherrington, Q.	Canadienne	Sub. to St. Remi	St. Angèle de Laval, Que.	Canadienne	Sub. to Rivière du Loup
Shiagan, NB	Nova Scotia	J. A. Seale	St. Angèle de Laval, Que.	do	J. L. Valois
Shoal Lake, M	Royal	R. Halliday	St. Angèle de Laval, Que.	do	Sub. to Trois Rivières
Shubenac'e, NS	do	G. D. MacMichael	St. Angèle de Laval, Que.	do	Sub. to Mont Joli
Sidney, B. C.	Montreal	Sub. to Gov't. St.	St. Angele de Monnoir, Q.	do	Sub. to Marieville
Sillery, Q.	Canadienne	Sub. to 86 Ave. des Erables, Que.	St. Angès de Beauce, Que	Provincial	Sub. to St. Malachie
Simcoe, Ont.	Commerce	J. P. Dougherty	St. Anicet, Q.	Canadienne	Sub. to Valleyfield
" "	Montreal	I. Kersell	St. Anne, Chicomitimi, Que	do	Sub. to Chicomitimi
" "	Royal	G. M. Couse, Asst.	St. Anne-de-Beaupre, Q.	do	T. Lavergne
Sioux L'kout, O	Imperial	G. R. Martin	St. Anne de Bellevue, Q.	Montreal	J. D. R. Morissette
Siscoe, Que.	Commerce	N. B. Scott	St. Anne de la Péréade, Q.	Canadienne	J. R. Blais
Smiley, Sask	Toronto	L. A. Perrin	St. Anne de la Pocatière, Q	Canadienne	J. E. Martel
Smithers, B. C.	Royal	E. B. Little	St. Anne de Prescott, O.	do	Sub. to Rigaud, Que.
Smiths Falls, O	Provincial	P. H. Hoskins	St. Anne des Monts, Que.	do	J. M. Cloutier
" " Ont.	Montreal	L. R. Coles			
" "	Royal	H. W. W. Allan			
" "	Nova Scotia	A. T. F. Cobb			
" "	Commerce	A. J. Whalen			
Smithville, Ont	Royal	C. F. Bartle			
Smoky Lake, A	Commerce	J. L. Price			
Smooth Rock Falls, Ont.	Royal	J. P. Morgan			
Sombra, Ont.	Commerce	D. R. Cleland			
Somerses, Man	Royal	J. E. Bessette			
Sooke, B. C.	Montreal	Sub. to Victoria			
Sorel, Que.	Provincial	L. Lavoie			
" "	Montreal	A. A. Leblanc			
" "	Royal	J. A. P. Tessier			
" "	Canadienne	L. E. Voer			
Souris, Man.	Royal	J. W. Fowlie			
" " P. E. I.	Montreal	W. C. Anderson			
" "	Commerce	J. H. M. Dalziel			
Southampton, O	do	A. C. Marnech			
St. Durham	Canadienne	Sub. to Acton Vale			
South Edmonton, Alta.	Commerce	A. E. Salter			
" "	Royal	W. C. MacGillivray			
" "	Alta. Treas. Br.	W. E. Cotton			

PLACES	NAMES OF BANKS	MANAGER OR AGENT	PLACES	NAMES OF BANKS	MANAGER OR AGENT
St. Anne des Plaines, Que.	Provincial	Sub to Laurentide	St. Clements, O	Commerce	A. J. Weinert
St. Anselme, Q	do	J. L. A. Pouliot	St. Clet, Que.	Provincial	J. A. Rousseau
"	Canadienne	B. Noel	St. Clotilde de H., Q.	do	Sub. to Victoriaville
St. Antoine de Tilly, Que.	Provincial	Sub. to Ste. Croix	St. Côme, Jol., Q.	Canadienne	Sub. to Joliette
St. Antonin de Temisc'ata, Q	do	Sub. to Riv. du Loup Sta.	St. Côme, Beauce, Que.	do	Sub. to St. Georges de Beauce
S. Apollinaire, Q	Canadienne	Sub. to Deschailion	St. Constant, Q	do	Sub. to Laprairie
St. Arsène, Q	Provincial	Sub. to Ste. Croix	St. Croix, Q.	Provincial	J. D. Corriveau
St. Aubert, ...	Canadienne	Sub. to Riv. du Loup	St. Cuthbert, Q	Canadienne	Sub. to Berthierville
St. Augustin, Portneuf, Q	Provincial	Sub. to St. Jean, Port Joli	St. Cyprien de Temiscouta, Q	Provincial	Sub. Riv. du Loup Sta.
St. Augustin, Two Mont's, Q	Canadienne	Sub. to 1165 St. Valier Quebec	St. Cyrille de L'Islet, Que.	Provincial	Sub. to L'Islet
St. Barbe, Que	Provincial	Sub. to St. Eustache	St. Cyrille de Wendover, Q	Canadienne	Sub. to Drummondville
St. Barnabe, Nord, Que.	do	Sub. to Valleyfield	St. Damase, Q	do	Sub. to St. Hyacinthe
St. B'rthelemi, Q	do	Sub. to Yamachiche	St. Damien, St. Jovien, Q	do	Sub. to St. Gab. de Bran.
St. Basile, Que.	do	H. Houle	Berthier, Q	do	Sub. to St. Anselme
St. Basile le Grand, Que.	Canadienne	Sub. to Portneuf	St. David, Levis, Que.	do	Sub. to St. Romuald
St. Beatrice, Q	do	Sub. to Montreal	St. David, Yamaska, Q.	do	Sub. to St. Guillaume
St. Benoit, ...	Canadienne	Sub. to Joliette	St. Davids, O	Provincial	A. T. Minnis
St. Benoit, (Beauce Que)	do	Sub. to St. Georges de Beauce	St. Denis Kamouraska Que	Provincial	Sub. to St. Pascal
St. Benoit, Deux-Mon's, Q	do	Sub. to St. Scholastique	St. Denis sur Richelieu, (Riv. Rich.) Q	do	M. P. de Courval
St. Bernard, Dorchester, Q	do	Sub. to St. Scholastique	St. Didace (Mask'ng'e) Q	do	Sub. to St. Gabriel de Brandon
St. Bernardin de Routhier, O	Provincial	Sub. to St. Sylvestre	St. Dominique de Bagot, Q	Canadienne	Sub. to St. Hyacinthe
St. Boniface, Q	do	Sub. to Ste. Marie de Beauce	St. Donat, Que.	Provincial	Sub. to St. Agathes des Mnts
St. Boniface, M.	Canadienne	Sub. to Shawinigan	St. Dorothee, " Que.	do	Sub. to Cartierville
"	Royal	J. H. N. Leveille	St. Edouard Lotbinière, Q	do	Sub. to St. Martin
"	U. S. St. k Yds.	W. English	St. Edouard de Napierville, Q	do	Sub. to Deschailions
"	Dom. U. S. St. k Yds.	C. G. Barnes	St. Edouard de Napierville, Q	Provincial	Sub. to St. Flavien
"	Tor. U. S. St. k Yds.	R. G. Pinkerton	St. Edouard de Napierville, Q	do	Sub. to St. Remi
St. Boniface de Shawinigan, Q	G. R. Tucker	Sub. to Shawinigan	St. Edouard de Napierville, Q	do	Sub. to Coaticook
St. Bonv'nt'e, Q	Canadienne	Sub. to St. Guillaume	St. Eleuthère, Q	do	Sub. to Rivière du Loup
St. Bruno, Que	Canadienne	Sub. to St. Lambert	St. Elizabeth, Q	do	Sub. to Joliette
St. Bruno de Kamon'ska, Q	Provincial	Sub. to St. Pascal	St. Emelie de l'Énergie, Q	Canadienne	Sub. to St. Felix de Valois
St. Calixte, de Kilkenny, Q.	do	Sub. to Laurentide	St. Emelie Lothinière, Q	do	Sub. to Deschailions
St. Camille, Q.	Canadienne	J. A. Morin	St. Emile, Q	do	Sub. to Loretteville
St. Camille de Wolfe, Que	Provincial	Sub. to Danville	St. Emile de Suffolk, Que.	Provincial	Sub. St. André Avellin
St. Casimir, Q	Canadienne	J.-E. Dufour	St. Epiphane, Q	Canadienne	Sub. to Riv. du Loup
St. C'th'rine, Q	do	Sub. to Loretteville	St. Ephrem de Tring, Que.	do	Sub. to St. Evariste-Stn.
St. C'th'rines, O	Imperial	E. J. Baker	St. Esprit, Q.	Provincial	Sub. to Laurentides
"	do East End...	F. B. Thomson	St. Eugene, O	Canadienne	Sub. to St. Jacq. l'Ach
"	do Market	J. S. Ink	St. Eugene, Q	Montreal	J. A. Lambert
"	do Commerce...	A. N. Inglis	St. Eugene de Grantham, Q	Provincial	Sub. to Montmagny
"	do	A. J. Phillipson	St. Eulalie, Q	do	Sub. to Drummondville
"	Page & Qu'st'n	E. J. H. Vanston	St. Euphémie, Q	do	Sub. to Victoriaville
"	Toronto	S. T. Organ	St. Eustache, Q	Provincial	Sub. to Montmagny
"	Dominion	A. G. Mackenzie	"	do	J. A. Brunet
"	Royal	W. H. Harris	St. Evariste, Q	Canadienne	G. H. Duchrocher
"	Nova Scotia	H. P. McCabe	St. Fabien, Q.	do	M. L. Gagnon
"	Montreal	E. V. Mellish	St. Famille, I.O., Que.	do	Sub. to Bic
"	Ont. Sav. Office		St. Felicien, Q	do	Sub. to Que. 385 St. Paul St.
St. Cécile de Whitton, Q.	Provincial	Sub. to Lac Mégantic	St. Felix de V's, Q	Canadienne	A. Duval
St. Celestin, Q	do	Sub. to Nicolet	"	do	E. Gauthier
St. Césaire, Q.	Montreal	P. A. R. Chartier	"	Provincial	Sub. to Joliette
St. Charles, Bellevue, Q.	Canadienne	L. B. Fournier	St. Ferdinand d'Halifax, Q	Commerce	D. A. E. Gingras
St. Charles de Caplan, Q.	do	Sub. to Paspebiac			
St. Charles de Mandeville, Q	do	Sub. to St. Gab. de Br'n			
St. Charles Sur Richelieu, Q.	do	Sub. to Beloeil			
St. Chrysost'e, Q	Commerce	O. H. Brouillette			
St. Claire, Q.	Canadienne	Sub. to St. Anselme			
St. Clement, Q	Provincial	Sub. to Rivière du Loup Station			

PLACES	NAMES OF BANKS	MANAGER OR AGENT	PLACES	NAMES OF BANKS	MANAGER OR AGENT
St. Julien de Wolfstown, Q.	do	Sub. to Disraeli	St. Modeste, Q.	Provincial	Sub. to Riviere du Loup Station
St. Julien, Q.	do	Sub. to Laurentides	St. Monique, Nicolet, Q.	Canadienne	Sub. to Nicolet
St. Julien, Q.	Canadienne	Sub. to St. Jacques l'Achigan	St. Monique Deux-Montag, Que.	Canadienne	Sub. to St. Scholastique
St. Justin, Q.	Canadienne	Sub. to Louiseville	St. Narcisse de Beauvillage, Q.	Provincial	Sub. to St. Sylvestre
St. Justine de Dorchester	do	Sub. to St. Camille de B	St. Narcisse, Q.	Canadienne	Sub. to Three Rivers, Notre Dame
St. Justine de Newton, Q.	do	Sub. to Rigaud, Que.	St. Nazaire, Q.	do	Sub. to St. Hyacinthe
St. Lambert de Levis, Que.	Provincial	Sub. Notre D. de Charny	St. Nérée, Que.	Provincial	Sub. to St. Raphaël
St. Lambert, Q.	Toronto	B. C. Case	St. Nicolas, Levis, Que.	Canadienne	Sub. to St. Romuald
"	Canadienne	J. H. Brosseau	St. Noel Sta. Q.	do	Sub. to Mont Joli
St. Laurent, Q.	Montreal	R. A. B. Darley	St. Norbert d' Arthab'ka, Q.	Provincial	Sub. to Sayabec
"	Canadienne	R. l'Heureux	"	do	Sub. to Victoriaville
"	Provincial	R. Morin	"	Canadienne	Sub. to Victoriaville
"	Montreal	J. M. W. Daneau	St. Octave de- Matane, Q.	do	Sub. to Mont Joli
" I.O. Q.	Royal	J. J. Callahan	St. Odilon, Q.	Provincial	Sub. to Malachie
St. Lazare, Belleville, Q.	Canadienne	Sub. to 385 St. Paul St. Que.	St. Ours, Que.	Canadienne	E. Cardin
St. Lazare de Vaudreuil, Q.	do	Sub. to St. Charles de [Fell]	St. Pacôme, Q.	do	J. G. Levesque
St. Leonard d' Aston, Q.	do	Sub. to Drummondville	St. Pamphile, Que.	Canadienne	Sub. to L'Islet, Que.
St. Leon de Maskinonge, Q.	Canadienne	Sub. to Louiseville	St. Pascal, Q.	Provincial	L. P. Frère
St. Leon de Standon, Q.	do	Sub. to St. Anselme	St. Patrice de Beauvillage, Q.	Provincial	Sub. to St. Sylvestre
St. Léon le Grand Q.	Provincial	Sub. to Val Brillant	St. Paul de A. Q.	Canadienne	Sub. to St. Pie de Bagot
St. Leonard NB	do	L. R. Ruel	St. Paul de la Croix, Q.	Provincial	Sub. Riv. du Loup Sta.
St. Liboire, Q.	Canadienne	Acton Vale	St. Paul de Chester, Q.	do	Sub. to Victoriaville
St. Liguori, Q.	do	Sub. to Joliette	St. Paul d' Joliette, Q.	Canadienne	Sub. to Joliette
St. Lin (des Laurentides) Q.	Provincial	J. Villeneuve	St. Paul Alta.	Commerce	A. C. Johnson
St. Louise, Q.	do	Sub. to St. Jean, Port Joli	"	Alta. Treas. Br	W. S. Docherty
St. Louis de Gonzague, Q.	Canadienne	Sub. to Valleyfield, Que.	St. Paul de Montminy Q.	Canadienne	Sub. to Montmagny
St. Louis de Ha Ha, Q.	do	Sub. to Cabano	St. Paul du Nord, Q.	do	Sub. to La Malbaie
St. Louis de Kent, N.B.	Provincial	Sub. to Moncton	St. Paul P. Ermité, Q.	do	Sub. to L'Assomption
St. Ludger, Q.	Canadienne	Sub. to St. Evariste Sta.	St. Paulin, Q.	Royal	J. H. N. Blanchette
St. Madeleine Q.	Provincial	Sub. to St. Hyacinthe	"	Canadienne	Sub. to Louiseville
St. Malachie, Q.	Canadienne	Sub. to St. Hyacinthe	St. P'p'et'e de Nicolet, Que.	Provincial	Sub. to Drummondville
St. Malo d'	do	Sub. to Camille de B.	St. Perpetue Q.	Canadienne	Sub. to L'Islet, Que.
St. Malo d' Auckland, Q.	Provincial	A. Bellerose	St. Peter's N.S.	Royal	R. J. O'Leary
St. Marc des Carrières, Q.	Canadienne	Sub. to Coaticook	St. Philémon, Q.	Canadienne	Sub. to St. Anselme
St. Marc de Verchères, Q.	do	Sub. to St. Casimir, Q.	St. Philippe d. Argenteuil, Q.	Provincial	Sub. to Lachute
St. Marcel de Richelieu, Q.	do	Sub. to Beloeil	St. Philippe de Laprairie, Q.	Canadienne	Sub. to Laprairie
St. Marguerite [Q.]	Provincial	Sub. to St. Guillaume	St. Philippe de Néri, Q.	do	Sub. to St. Pacôme
St. Marguerite du L'Assomption Q.	Canadienne	Sub. to St. Anselme	St. Philippe de Néri, Kam. Q.	Provincial	Sub. to St. Pascal
St. Marie de Blandford, Q.	Provincial	Sub. to St. Anselme	St. Philomène Que.	Canadienne	Sub. to St. Martine
St. Marie, Beauce, Q.	do	Sub. to St. Agathe des Mnts	St. Philomène de F'rtierville Q.	Provincial	Sub. to St. Martine
St. Marie, Q.	do	Sub. to Gentilly	St. Pierre de Bagot, Q.	do	Sub. to St. Hyacinthe
St. Marthe, Q.	Canadienne	O. Maillet	"	Canadienne	P. C. Routhier
St. Martin, Q.	Provincial	Sub. to St. Clet	St. Pierre de Broughton, Q.	do	Sub. to Thetford Mines
St. Martin, Q.	Canadienne	F. Lavigne	St. Pierre, Man.	do	G. Gauthier
St. Martin, Beauce, Q.	do	Sub. to St. Georges de Beauce	St. Pierre les Becquets, Q.	Provincial	Sub. to Gentilly
St. Martine, Q.	do	R. Gouillard	St. Pierre, Montagny, Q.	Canadienne	Sub. to Montmagny
St. Marys, Ont.	Montreal	C. S. Hall	St. Placide, Q.	Provincial	Sub. to Montmagny
"	Royal	J. V. Eagan	St. Polyc'e. Q.	do	Sub. to St. Scholastique
"	Toronto	A. MacKay	St. Prosper de Dorchester Q.	do	L. Calvé
"	Ont. Sav. Office.	J. G. Markle	"	Canadienne	Sub. to St. Georges de Beauce
St. Mathieu de Rimouski, Q.	Canadienne	Sub. to Trois Pistoles	St. Qu'ntin, NB	Provincial	G. Lanzier (Actg.)
St. Maurice, Q.	do	Sub. to Trois Rivières Notre Dame	St. Raphael, Q.	do	J. Barbeau
St. Melanie, Q.	do	Sub. to Joliette	St. Raphael de Aston, Que.	do	Sub. to Victoriaville
St. Michel, P.Q.	do	Sub. to St. Charles, Bell			
"	do	Sub. to St. Remi			
St. Michel des Saints, Que.,	do	Sub. to St. Gabriel de Brandon			

PLACES	NAMES OF BANKS	MANAGER OR AGENT	PLACES	NAMES OF BANKS	MANAGER OR AGENT
St. Raymond, Q.	Canadienne	J. A. Lauzier	St. Valérien, Shefford, Q.	Canadienne	Sub. to Roxton Falls
St. R'd'rde H'll	See Hull		St. Valier, Q.	Provincial	Sub. to St. Raphael
St. Remi	Provincial	Sub. to St. Andre Avellin	St. Valier Sta. Q.	do	Sub. to St. Raphael
d'Amherst, Q.			St. Victoire, Q.	Canadienne	Sub. to Sorel
St. Rémi de			St. Victor de		
Tingwick, Q.	do	Sub. to Victoriaville	Beauce, Que.	do	Sub. to St. Evariste St'n.
St. Remi, Q.	Canadienne	J. A. Desrochers	St. Vincent de		
St. Robert, Q.	do	Sub. to Sorel	Paul, Que..	do	Sub. to 440 Boul Gouin Est, Montreal
St. Roch de			St. Walburg, S.	Commerce	M. D. Smith
L'achigan	Provincial	Sub. to l'Epiphanie	St. Wenc'las, Q.	Canadienne	Sub. to Victoriaville
St. Roch, Aul. Q.	Canadienne	Ste. Anne de la Pocat.	St. Zacharie, Q.	do	St. Georges de Beauce
St. Rochs'r/ch Q.	do	Sub. to St. Ours	Steep Rock		
St. Romuald, Q.	do	J. A. P. Caron	Lake, Ont.	Commerce	Sub. to Atikokan, Ont.
St. Rosalie, Q.	do	Sub. to St. Hyacinthe	Steinbach, Man.	Royal	T. G. Smith
St. Rose, Q.	Provincial	G. Cartier	Stella, Ont.	do	Sub. to Bath
	Canadienne	L. P. Bertrand	Stellarton, N.S.	Nova Scotia	H. B. MacKean
St. Rose du			Stephenville		
Lac, Man.	Royal	D. Bourgeois	Crossing, Nfld.	Montreal	Sub. to St. George's
St. Sauveur, Q.	Provincial	Jules Gauvreau	Stephenville, Nfld.	Royal	J. F. Turner (Act'g)
St. Sauveur	Montreal	J. O. Fontaine	Stettler, Alta.	Royal	A. E. Morrison
des Mont's, Q.	Canadienne	Sub. to Ste. Adèle	"	Alta. Treas. Br.	C. H. Code
St. Scholas'eq	Provincial	J. de Carufel	Stevensville, O.	Commerce	R. W. A. Ferguson
	Canadienne	J. Castonguay	Steveston, B.C.	Royal	W. A. Rennie
St. Sebastien, Q.	do	Sub. to St. Evariste Sta.	Stewart, B.C.	Montreal	G. J. S. Anderson
St. Siméon, Charlev'ix, Q.	do	Sub. to La Malbaie	Stewiacke, N.S.	Royal	L. W. Dickie
St. Simon, Co. Bagot, Que.	do	Sub. to St. Hyacinthe	Stirling, O.	Montreal	G. L. Johnstone
St. Simon, Co. Bagot, Que.	do	Sub. to Trois Pistoles	Stittsville, Ont.	Royal	J. D. Smith
St. Sophie de			Stonewall, M.	Commerce	S. G. Heggie
Lacorne, Q.	Provincial	Sub. to Laurentides	Stoney Creek, O.	Royal	W. E. Scott
St. Sophie d'Halifax, Q.	Canadienne	Sub. to Plessisville	Stony Plain, A.	Commerce	A. G. Baker
St. Sophie de			Stouffville, O.	do	A. G. Thompson
Lévrard, Q.	Provincial	Sub. to Gentilly	Stoughton, Sa.	Imperial	H. I. Shaw
St. Stanislas, Champlain, Q.	Canadienne	Sub. to St. Tite, Que.	Stratfordville, O.	Commerce	H. E. Southerby
St. Stanislas de			Strasbourg, S.	Royal	G. F. Murphy
Kostka, Que.	do	Sub. to Valleyfield	Stratford, Ont.	Montreal	H. B. Macpherson
St. Stephen, NB	Nova Scotia	W. M. Bruce	"	Commerce	J. Baile
"	Montreal	F. J. Cosman	"	Royal	F. W. Clark
"	Royal	W. R. Horncastle	"	Toronto	S. G. Page
St. Sulpice, Q.	Canadienne	Sub. to L'Assomption	"	Nova Scotia	L. S. Nicks
St. Sylvestre, Q.	Provincial	R. Allain	Stratford Cen Q.	Provincial	Sub. to Disraeli
St. T'él'sph're Q.	do	Sub. to St. Clet	Strathmore, Ont.	Royal	L. F. Maggs
St. Thecle, Q.	Canadienne	Sub. to St. Tite	"	Commerce	A. W. Crawford
St. Théodore de Chertsey, Q.	do	Sub. to Rawdon	"	Royal	J. C. Stewart
St. Thé'd'sie, Q.	Provincial	Sub. to Verchères	Streetsville, O.	Nova Scotia	F. M. Pidgeon
St. Thérèse, Q.	Montreal	J. G. Mongeau	Strome, A.	Montreal	Sub. to Day Island
"	Canadienne	J. P. Desjardins	Sturgeon F'ls O.	Royal	H. J. Lalande
St. Thomas Ont.	Montreal	W. J. Floyd	"	Canadienne	J. Audette
"	do East End	W. M. Nisbet	Sudbury, Ont.	Imperial	W. G. Chambers
"	Imperial, E. End	W. R. Cumming	"	Montreal	J. M. Sanders
"	do W. End	O. L. Metler	"	Royal	C. R. Kos
"	Dominion	B. C. Sisler	"	Toronto	W. E. Van Norman
"	Commerce	L. Foster	"	" North End	H. Nightingale
"	Royal	J. H. Fletcher	"	Nova Scotia	M. G. Trainor
St. Thomas de			"	Commerce	A. L. Brien
Joliette, Q.	Canadienne	Sub. to Joliette	"	Dominion	R. M. Bolton
"	Provincial	Sub. to Joliette	"	Canadienne	G. Tittley
St. Thuribe, Q.	Canadienne	Sub. to St. Casimir	Sum'side PEI	Nova Scotia	W. Hayward
St. Timothee, Q.	Provincial	Sub. to Valleyfield	"	Royal	A. S. Hopkins
St. Tite, Q.	Canadienne	J. A. Laliberté	"	Commerce	W. M. Mellis
St. Tite des Caps, Que.	Canadienne	Sub. to St. Anne de Beauré	"	Provincial	J. W. Gaudet
St. Urbain, Châtea'g'y, Q.	do	Sub. to Ste. Martine	Sunderland, O.	Commerce	J. Smith
St. Urbain, Q.	do	Sub. to Baie St. Paul	Sundre, Alta.	Montreal	Sub. to Olds
St. Ursule, Q.	do	Sub. to Louiseville	Sundridge, O.	Royal	L. Peeke
St. Valentin, Q.	do	Sub. to St. Jean	Sussex, N. B.	Nova Scotia	W. A. McLaggan
St. Valère, Q.	Provincial	Sub. to Victoriaville	"	Royal	L. J. Gay
			Sutherland Sas	do	Sub. to Saskatoon
			Sutton West, O.	Nova Scotia	J. W. Nicolson
			Sutton, Q.	Commerce	I. H. Bowden
			Swan River, M.	Toronto	K. R. Simpson
			Swift Curr't, S.	Nova Scotia	S. J. Crawford
			"	Royal	F. W. Moore
			Sydenham, O.	Montreal	A. J. Folkersen
			Sydney, N.S.	Royal	Sub. to Odessa
				do Charlotte & Dorchester	W. H. Davison

PLACES	NAMES OF BANKS	MANAGER OR AGENT	PLACES	NAMES OF BANKS	MANAGER OR AGENT
Sydney, N.S.	Royal		Toronto, Ont.		
"	George and Townsend	H. B. Hadley	" BANK	OF CANADA	K. Frederickson
"	Montreal	A. G. Guest	" BAR	CLAYS	J. Morgan
"	Commerce	B. A. Mossey	"	60 King St. W.	
"	Nova Scotia	J. H. Rattee	" COM	MERCE	
Sydney Mines.	Royal	J. S. Coffey	"	" Toronto Br.	E. Holmes, Mgr.
" [N.S.	Nova Scotia	W. S. Shields	"	"	R. H. Short, Asst J. Pogue J. P. R. Wadsworth F. P. Wilson
Sydney, Whit-	Royal	J. P. Lawlor	"	" Adelaide and	
ney Pier, N.S.	Imperial	H. J. Harrison	"	Peter	N. G. Bissell
Sylvan Lake, A.	Commerce	W. L. M. Sisson	"	" Ave. Rd. & Dup	A. W. Argue
Taber, Alta.	Montreal	F. Pamenter	"	" Ave. Rd. & Egl.	R. L. Connell
Tadoussac Que	Canadienne	Sub. to La Malbaie	"	" Birch Cliff.	D. C. Ireland
Tamworth, O.	Commerce	F. W. Frost	"	" Blo'r & D'f'ri	J. M. McIlroy
Tara, Ont.	Montreal	E. A. Powell	"	" Blo'r & Lip'in'	E. A. Hiscox
Taschereau Q	Canadienne	Sub. to Rouyn, Q.	"	" Bloor & Ossit	L. M. Eagleson
Tatamagouche	Nova Scotia	E. N. Atkinson	"	" Blo'r & Ru'ny'e	L. T. Edmonds
N.S.			"	" Bloor & Yonge	J. C. Hutchison
Tavistock, O.	Commerce	V. E. Appel	"	" Chu. & Dund.	L. M. Foster
Tecumseh, O.	Provincial	W. J. St. Pierre	"	" City Hall	T. A. Pugsley
Teeswater, Ont	Montreal	E. M. Dagg	"	" Coll. & Dov.	J. G. Whyte
Temisk'm'ng Q	do	J. M. Shannette	"	" Danf. & Bro'w	S. G. Davis
Terrace, B.C.	Royal	J. Stevenson	"	" Danf. & Cox'll.	G. S. Abrahams
Terrace Bay, O	Imperial	G. Coulter	"	" Danforth &	
Terrebonne, Q.	Provincial	R. Naud	"	Woodbine	R. M. Brownscombe
"	Canadienne	L. P. St. Pierre	"	" Dov. & Van H	W. C. Jordan
Teulon, Man.	Dominion	C. E. Joseph	"	" Dun & Gl'dst't	J. C. Smythe
Thamesford, O	Royal	G. E. Hessenauer	"	" Earls court	L. M. Wright
Thamesville, O	Montreal	A. P. Rey	"	" Gerr'd & Pape	F. F. Willsher
Thedford, O.	Commerce	W. A. Waddell	"	" Jane & Annet	E. R. Winder
The Pas, Man	Royal	S. C. H. Pilling	"	" King &	
"	Dominion	A. C. Williamson	"	Dufferin	W. J. Dillon
Thessalon, O.	Imperial	A. D. Lewis	"	" Lansdowne &	
Thet'd Mines Q	Commerce	V. Charron	"	Wallace	T. E. Brett
"	Royal	J. J. L. Lavoie	"	" Market	R. R. Gibson, Mgr J. N. B. Cowles, Asst.
" West	Commerce	U. A. Vaudry	"	" Mt. Pleasant	
"	Canadienne	P. E. Durocher	"	& Manor Rd.	H. L. Sadleir
Thornbury, O	Toronto	B. C. McArthur	"	" Parkdale	C. G. Dowsley
Thorndale, O.	Montreal	Sub. to Market Sq. Lon-	"	" Parl. & Carl't	E. W. Fidler
		don, Ont.	"	" Queen & Batl	W. J. Bell
Thornhill, O.	Commerce	W. L. Schafer	"	" Queen East	J. K. MacKenzie
Thorold, O.	Royal	W. N. McCartney	"	" Queen & Sp'ns	J. G. Paterson
"	Commerce	F. W. Chapman	"	" Q'n & Un'v'rsy	H. D. Mackenzie F. G. N. Smith, Asst. Mgr
Thorsby, Alta	Montreal	E. O. Pedersen	"	" Ron, s'l's & W	E. J. Lennard
Three Hills, A	Royal	L. Crawshaw	"	" St. Cl'r & Y'g	H. C. Campbell
"	Alta. Treas. Br.	J. P. Lynn	"	" Spadina & Col.	A. G. S. McElwain
Three Rivers Q	See		"	" West Toronto	G. A. Haley
	Trois Rivières		"	" Wychwood	R. D. Kenly
Thurso, Que.	Provincial	R. Gagne	"	" Yonge &	
Tilbury, Ont.	Montreal	G. J. T. Hickey	"	Brookdale	E. V. Donkin
"	Provincial	G. E. Cossette	"	" Yonge & Chs.	W. D. Howard
Tillsonburg, O	Royal	R. P. Payne	"	" Yonge & Coll.	F. Walton
"	Commerce	T. E. E. Buckingham	"	" Yonge & Gould	J. V. Gunn
"	Montreal	H. I. G. Fraser	"	" Y'ng'e & Queen	J. K. Patterson
Timagami, O.	Nova Scotia	G. H. Wilcox	"		
Timmins, Ont.	Imperial	H. B. Henderson	"		
"	Nova Scotia	W. Long	"		
"	Commerce	H. J. Fuke	"		
"	Montreal	G. C. Campbell	"		
"	Dominion	A. Ritchie	"		
Tingwick, Que	Canadienne	Sub. to Warwick	"		
Tisdale, Sask.	Nova Scotia	J. N. Adams	"		
"	Montreal	E. A. Leifer	"		
Tofield, Alta.	Montreal	D. R. Mackay	"		
Toledo, Ont.	Royal	Sub. to Smiths Falls	"		

PLACES	NAMES OF BANKS	MANAGER OR AGENT	PLACES	NAMES OF BANKS	MANAGER OR AGENT
Toronto, Ont.	Dominion C't'd.	G. M. Chesney	Toronto, Ont.	Imperial C't'd.	
"	" Bloor & Bath.	W. S. Waugh	"	" Qu'n & Ronces.	J. W. Flett
"	" Bloor & Dover.	C. A. Thorpe	"	" R'mede & An.	J. Anderson
"	" Bloor & Dundas	C. S. Blenkinship	"	" St. Clair & E'nd	W. W. Field
"	" City Hall	Andrew Smith, Asst	"	" Silverthorn	
"	" Danf. & Logan	J. J. Irwin	"	" Rogers Road	W. M. Renwick
"	" Davenport & Dovercourt	R. A. Jennings	"	" Well & Yonge	J. W. Thomson
"	" Davenport & Laughton	A. M. Slatter	"	" W. Toronto.	J. Vereker
"	" Dufferin & Glencairn	Alexander Young	"	" 1953 Yonge St	H. G. Scott
"	" Duff & Lapping	D. W. Dean	"	" Y'nge & Bloor	J. B. Priestman
"	" Dundas & McCaul	A. P. Duck	"	" " "	C. R. Blakley, Asst. M.
"	" Dupont & Christie Sts.	H. G. Henderson	"	" Y'nge & Que'n	W. L. Gilliland
"	" Kingsway	A. H. Robinson	"	" " "	A. C. Duncan, Asst. M.
"	" Lawrence Pk	D. A. Burns	"	PROVINCIAL	
"	" Leaside	Wm. Davidson	"	" 68 King W.	F. G. Christian
"	" Market	W. W. Duncan	"	TORONTO	
"	" Parkdale	P. Simpson	"	" Main Branch	R. J. Burtis
"	" Queen & Aug's	G. Heath Ross	"	" Avenue Rd. & Fairlawn	H. A. Ackerman
"	" " Broadway	T. B. Connochie	"	" Ave. Rd. & Joicey Blvd.	R. H. N. Rowland
"	" " & John	P. E. J. Netterfield	"	" Bathurst & Glencairn A.	C. J. Cracknell
"	" " & Lee Av.	G. R. Cook	"	" Bloor & Bay	C. R. Keenlyside
"	" Queen & Oss's	M. E. Roberts	"	" Bloor & Jane	C. P. Roper
"	" " Sherbo'ne	J. H. Perry	"	" Bloor & Royal York Rd.	
"	" " Victoria	H. F. G. Cleland	"	" (Kingsway).	J. Harding
"	" Queen's Quay	W. G. Stoddart	"	" Church & Well	W. Miller
"	" Ron's allees	C. W. McMichael	"	" Danf. & Dewhurst	W. S. Dick
"	" Rosedale	N. J. O'Flynn	"	" Donlands & O'Connor Dr.	W. R. Butcher
"	" St. Clair & Duff	W. E. Lepper	"	" Dund. & Keele	F. W. Harper
"	" " Vaughan	C. A. R. Hunter	"	" Dund. & Oss's	G. M. Kennedy
"	" Spad & Adela	K. R. Buchanan	"	" Dundas St. & Ronces's Av.	H. E. Burns
"	" Spad. & Col.	H. E. Crawford Asst	"	" Egl. & Ave. Rd.	A. B. Clarke
"	" West Toronto	W. S. Pate	"	" Egl. & Bath'st.	R. P. Wright
"	" Yonge & Eglint.	F. E. Havill	"	" Egl. & H'd'g'tn	J. R. Clark
"	" Yonge & Gerr'd	R. T. E. Hicks-Lyne	"	" Eglinton & Shortt St.	H. C. Stephen
"	" Yonge & Hydn	T. C. Glenn	"	" Eglinton & Winona Dr.	J. E. Wilson
"	" " Marlboro	J. M. R. Torrie	"	" Elm & Eliz. St.	H. J. Carmichael
"	" " St. Clair	E. E. Abbot	"	" King & Bath	J. J. Hay
"	" " Tedding'n	R. W. M. Thomson	"	" Kingston Rd. & Warden	R. F. Gowans
"	" York & A'lade	G. J. Vicars	"	" Mt. Pleasant & Belsize.	J. A. MacDonnell
"	IMPERIAL	R. B. Hunter	"	" Queen & Kenil.	W. D. Cooper
"	" Main Office	A. R. Martin	"	" Queen & Log'n	L. S. Barr
"	" King & Bay	R. J. Redrupp Asst.	"	" Queen & Parl.	H. R. Warren
"	" Ade. & Vict'a	F. Findlay, Asst.	"	" Queen & Sp'a's	J. Stewart
"	" Bath. & Dup't	C. G. Green	"	" Queensway & Royal York	A. E. Hall
"	" Bay & Temp.	M. J. Gould	"	" St. Clair & Bathurst	A. H. Armstrong
"	" " "	E. J. Case	"	" St. Clair Ave. & Christie	S. S. Martin
"	" Bayview-Leaside	J. F. McGinn, Asst. Mgr.	"	" Yonge St. 205	W. B. Young
"	" Bloor & Bath'st.	G. Welford	"	" Y'nge & Bed'f	H. A. Daykin
"	" Bloor & L'nsd'ne	F. Turner	"	" Y'nge & B'size	J. E. H. Campbell
"	" Ch. & Carlton	R. R. Brown	"	" Y'nge & St. Clair	G. D. Woolley
"	" Danf. & Carl'w	G. S. Thompson	"	ROYAL King & Y'nge	H. T. O'Neill, Mgr.
"	" Dund's & Blo'r	A. D. Riddell, Asst.	"	" Avenue Rd. & Davenport	A. B. White, Asst.
"	" D'as & Jarvis	D. N. Wright	"	" Bay & Temper.	J. J. C. Evans, Asst.
"	" " & R'mede	L. R. Anderson	"	" Bloor & Bath.	J. S. Heron
"	" Dundas & University	R. W. Trowern	"	" Bloor & Dov.	R. H. Gale
"	" Dundas & Vic	W. J. Arnold	"	" Coll. & Bath.	R. O. Billingsley, Asst.
"	" Eg. & Mt. Pleas	A. T. Smith	"	" Cox & Gerr.	J. M. Graham
"	" King & Market	A. H. Weaver	"	" Dan. & Daves	A. P. Murphy
"	" King & Sherb.	B. B. Vale	"	" Dan. & Leyton	H. B. McLeish
"	" King & Sp'dina.	J. F. Mackay	"	" Delor. & Yonge	H. R. Tyner
"	" King & York.	H. E. Bemrose	"	" Dundas & Chesnut Sts.	R. H. Balfour
"	" Kingst'n R'd	W. M. Porter	"	" Harb. & Spad.	R. E. Holmes
"	" Balsam	C. L. Grisdale	"	" Jones & Gerr.	H. R. Creighton
"	" Kingsway	J. B. Atkins	"	" K'le & St. Clair	A. K. Zapfe
"	" Leaside	R. H. Montgomery	"		L. J. Vokes
"	" Monarch P'rk & Danforth	H. G. Waters	"		L. H. Woolcott
"	" New Toronto.	H. T. Beaty			
"	" Oak. & Rogers	P. E. Thomlinson			
"	" Queen & Bath.	T. M. Sutton			
"	" Queen & C'rl'w	J. M. Houston			
"	" Qu'n & King'n	H. A. Cross			
"		H. S. Hadgraft			

PLACES	NAMES OF BANKS	MANAGER OR AGENT	PLACES	NAMES OF BANKS	MANAGER OR AGENT
Toronto, Ont.	ROYAL C'td.		Toronto, Ont.	NOVA SCOTIA C'td.	
"	" King & Church	J. C. Mayne	"	" Avenue Rd. & St. Clair ...	J. F. Lynch
"	" King & Spad.	J. V. Corrigan	"	" Bloor & Spa.	J. E. Edgington
"	" Leaside ...	A. E. Hockley	"	" Bloor & St. Clarens ...	R. C. Clark
"	" Pape & Danf'h.	A. A. Hutchison	"	" Br'd'w's & Ger.	W. W. Mitchell
"	" Q'n & Broad'w	J. F. Stewart	"	" Coll. & Bath.	F. L. Fields
"	" Queensway & Roseneade ...	L. H. Dunsdon	"	" D'nfh & Gre'd	N. W. R. Hamilton
"	" St. Clair & Oakwood ...	W. McChesney	"	" D'nfh & Pape	I. Cooper
"	" Sher. & Queen	G. F. Johnston	"	" Dundas & B'ck	W. T. Thompson
"	" Spa'na & Coll.	W. S. Fenwick	"	" Forest Hill Village (Spadina & L'dale)	O. MacNaughton
"	" Sunnyside ...	H. D. Hilton	"	" Ger'd & W'ne	I. Galt
"	" W'd'b'e D'fth	A. L. Leslie	"	" King & Vict'a	W. S. Jamieson
"	" Yonge & Blo'r	R. A. East	"	" Kingston Rd. & Bingham	D. H. MacLeod
"	" Yonge & Coll.	D. B. C. Clarkson	"	" Kingsway ...	P. V. Coulton
"	" Yonge & Richmond	A. G. M. Brooks	"	" Oak'w'd & St. C.	L. O. Oke
"	" Yonge & Sherwood	W. H. Giddy	"	" Pape & Gowan	G. Williams
"	MON FREAL	G. F. Pearson	"	" Q'n & Church	H. M. Dagg
"	"	L. L. Sinclair, Asst. C. Henderson, Asst. R. B. MacFarlane, Asst.	"	" Queen & Lan.	E. D. Blair, Asst.
"	" Bathurst & King Sts.	E. R. Taylor	"	" Qu'en & M'Ca'l	G. W. Poole
"	" Bay Stet.	H. L. S. Cotter	"	" Queen & Pape	G. F. Gardner
"	" Bloor & Bay.	S. G. Hazell	"	" Queen & Riv.	H. B. Nelson
"	" Bloor & Lansdowne	A. M. Doty	"	" Spad & Dund's	J. W. Wylie
"	" Bloor St. & Windermere	W. D. S. Thomas	"	" " & Dupont	W. A. Meyers
"	" College St. ...	P. Ferrier	"	" Union Stati'n	R. C. Sillers
"	" Danforth & Logan	A. S. J. Galloway	"	ONT. SAV. OFFICE	L. B. Kerr
"	" Dundas St. & Roncesv. Ave.	O. W. Graybiel	"	" Bay & Adelaide	D. H. Cole
"	" Dupont St.	K. R. Montzambert	"	" Univ'ty & Dun.	G. K. Eaton
"	" Earls court.	R. G. Ross	"	" Danf. & Fen.	C. F. Terney
"	" Fairbank	K. A. Miles	"	" 2048 Danforth	A. G. Clark
"	" Hounslow Heath Rd. & St. Clair ...	R. S. Tolmie	"	" Yonge & St. Cl.	E. B. White
"	" King & Dufferin ...	A. F. E. Jarrett	"	" Parliam't B'igs	A. L. Lee
"	" King & Yonge	C. A. B. Neville	Tottenham, O.	"	A. D. Elliott
"	"	J. C. Brown, Asst.	"	"	Sub. to L'Islet, Que.
"	" Kingsway ...	R. E. Holland	"	"	Sub. to Caraque
"	" Leaside ...	C. F. O. Percy	"	"	H. Radcliff
"	" Queen St E. & Beech Ave. ...	C. Ferriman	"	"	G. G. Rennison
"	" Queen St. & Broadview	C. M. Pennington	"	"	W. R. Lawrie
"	" Queen St. & O'Hara Ave. ...	G. C. Chubb	"	"	N. A. Elwick
"	" Queen & Portland ...	W. H. Kalbfleish	"	"	A. S. Oliver
"	" Queen's Pk. & Roselawn &	J. Burdock	"	"	B. F. Joyce
"	" Yonge St. ...	T. A. Rainie	"	"	A. J. Boorne
"	" Royal York Hotel	W. H. Collie	"	"	Sub. to Ste. Marie B'ce
"	" Royce Ave.	J. M. Conway	"	"	T. G. Greene
"	" St. George & Bloor Sts.	J. R. A. Grant	"	"	J. D. Wallbridge
"	" St. Lawrence Market ...	C. O. Moon	"	"	L. P. Breton
"	" Spadina Ave. & Adelaide St.	W. J. Healy	"	"	J. A. Beaulieu
"	" West Toronto	N. J. Peddell	"	"	Royal ...
"	" Yonge & Queen Sts.	J. J. M. Stewart	"	"	D. A. Bisson
"	" " "	R. M. Allan, Asst.	"	"	J. E. Parent
"	" Yonge St. & St. Clair Ave	F. W. Troop	"	"	C. Lanouette
"	NOVA SCOTIA ...		"	"	R. Poulette
"	" Main Branch.	R. J. Smith	"	"	J. B. A. Michaud
"	" 89 King St., W	H. A. Bell, Asst. N. B. Moore, " R. B. Hall, "	"	"	J. L. Lacasse
"			"	"	Sub. to Powassan
"			"	"	A. R. Smith
"			"	"	D. A. Sandilands
"			"	"	T. W. Mitton
"			"	"	J. W. Clark
"			"	"	O. Stone
"			"	"	K. A. McNeil
"			"	"	A. M. Stoodley
"			"	"	Sub. to Myrnam
"			"	"	E. L. Lindsey
"			"	"	G. I. McKay
"			"	"	G. G. Maynard
"			"	"	Sub. to Courtenay
"			"	"	R. Simonsen
"			"	"	Sub. to Acton Vale
"			"	"	D. D. Dunseire
"			"	"	A. L. Veale
"			"	"	Sub. to Mont Laurier
"			"	"	J. A. Lebrun
"			"	"	J. W. Gagnon
"			"	"	L. A. Perrin
"			"	"	J. A. Lapointe
"			"	"	L. S. Martin

PLACES	NAMES OF BANKS	MANAGER OR AGENT	PLACES	NAMES OF BANKS	MANAGER OR AGENT
Val d'Or, Que.	Toronto	J. E. Boyle	Vancouver, BC	ROYAL CTD.	
Val des Bois Q.	Provincial	Sub. to Masson	"	" Hastings St.	
Valleyfield, Q.	Canadienne	J. A. Laberge	"	" & Nanaimo Rd.	J. Howat
"	Provincial	Geo. Mignault	"	" Marpole	F. C. Smith
"	de 74th Ave Gr'de		"	" M't Pleasant	A. L. Putnam
"	Ile Bellerive	Geo. Mignault	"	" Renfrew & 1st	B. McInnes
"	Canadienne	J. C. Heneault	"	" Robson St.	R. Egan
"	Ile Bellerive		"	" 25th Ave	W. Moodie, Asst.
"	Montreal	J. F. P. E. Barbeau	"	" D. P. Lockhart	D. P. Lockhart
"	Royal	B. U. Bousquet	" NOV	A SCOTIA	J. G. Penney
Valley Junction	Canadienne	Sub. to Joseph B'ce	"		K. R. Elliott, Asst.
Vancouver, BC	" BAN	K OF CANADA	"		H. F. Summers, "
"	" COM	MERCE	"	Davie & Granville Sts.	D. J. Mair
"		F. V. Lumb	"	" Dunbar & 41st Av.	W. E. Pixley
"		F. A. Matheson, Asst.	"	" 12th Ave. & Granville St.	M. C. Chisholm
"		K. B. Smith, Asst.	"	" B'way & Commercial Dr.	J. H. MacDonald
"	" Broadway & McKenzie	S. S. Petrie	"	" 41st & Granville	R. J. Dunn
"	" Commercial D. C. T. J. Scanlan		"	" 49th & Fraser	H. H. Bartlett
"	" Dunbar St.	S. H. Ewing	"	" N. Vancouver	L. A. Hannah
"	" East	E. R. C. Wilcox	"	" Van'r Heights	G. M. Hamilton
"	" Fairview	A. H. Carmichael	" DOM	INION	R. F. J. Ford
"	" Fraser & 46th	N. G. McQuarrie	"	" Pender & Howe	J. R. Gulloch
"	" Hastings & Richards	G. C. Wilton	"	" Marpole	F. T. Goldsmith
"	" Joyce Road & Kingsway	A. C. Jenkins	" TOR	" Burrard and Robson	W. B. McCrerrick
"	" Kingsway & Knight Rd.	R. W. Fowler	"	" 3346 Cambie St.	A. Logan
"	" Kitsilano	K. Dodson	"	" Georgia St. W.	A. Keenlyside
"	" Mt. Pleasant	C. W. Loth	"	" Kerrisdale	W. A. Walters
"	" Powell Street	W. Allan	"	" Tenth Ave.	J. McKendrick
"	" Robson Dist.	W. M. Fraser	"	" and Alma	F. H. Stewart
"	" University District	H. M. Cornwall	"	" 12th Ave. & Granville	S. H. Abrams
"	" Victory Sq.	H. A. Gordon	" BAR	CLAYS	J. A. J. Ready
"	" Victoria Road	W. H. Hamilton	"	" 509 Richards St.	F. R. Newmarch
"	" TREAL	M. Hunter	"	" Commerce	C. A. Cousins
"		D. A. Stewart, Asst.	"	" Royal	H. F. Wallace
"		C. G. Pritchard, "	"	" Vanguard, Sas.	A. O. Shattuck
"		R. D. Mulholland, "	"	" Vank'l'k Hill, O.	R. R. MacDonald
"	" Broadway & Granville Sts.	F. R. Wilgress	"	" Nova Scotia	C. F. Hibbard
"	" B'way & Main	H. J. Oldaker	"	" Provincial	E. Renaud
"	" Carrall & Hastings Sts.	J. R. Pudney	"	" Vars, Ont.	D. Meroier
"		E. A. Royce, Asst.	"	" Vaudreuil VilQ	Subto Dorion-Vaudreuil
"	" 4th A. & Alma	R. E. Haack	"	" Vegreville, Alb.	W. H. Beacom
"	" Gran. & Davie	C. C. Watson	"	" Alta. Treas. Br.	A. E. Cox
"	" Homer & Hastings	N. J. H. Brown	"	" Canadienne	Sub to Wakefield
"	" Hotel V'novr	A. B. Moore	"	" Verchères, Q.	L. Desjardins
"	" Kerrisdale	C. P. W. Ryan	"	" Verdun, Que.	
"	" Main & Hast.	F. Hendricks	"	" ADIENNE	
"	" Marine Bldg.	C. W. Hadfield, Asst.	"	" 4173 Wellington	J. A. Goulet
"		O. G. Bibbs	"	" 3690 "	R. Lalonde
"		A. E. Walters, Asst.	"	" 4950 "	G. Bergeron
"	" Pender & Columbia Sts.	H. Mackay	" MON	" TREAL	A. Dupre
"	" West Pt Grey	E. J. Schiedel	"	" Beatty & Verdun Aves.	H. D. Buchanan
"	" ERIAL	W. M. Sellens	"	" Fourth Ave & Wellington St.	C. M. Roche
"		A. Freeson, Asst.	"	" PRO	J. O. Gendron (Actg.)
"	" 8211 Granville St.	R. T. Astley	"	" VINCIAL	
"	" Hastings East	W. J. Ebdon	"	" ROY	
"	" Hast. & Ab'ot.	P. R. Neely	"	" AL Wellington & Galt	H. W. Ferguson
"		T. Forrester, Asst.	"	" Verdun & Woodland	H. Langshaw
"	" 1652 Marine Dr.	A. W. Perry	"	" MON	
"	" 3209 West Broadway	G. T. Winchester	"	" TREAL CITY & DIST. SAVINGS BANK	
"	" ROY	F. T. Palfrey	"	" 4214 Wellington	R. Saint-Cyr
"	" AL Hastings St. & Granville	P. L. Finley, Asst.	"	" 5501 Verdun Av.	E. Vinet
"		G. T. Atkinson, Asst.	"	" Commerce	A. M. Watt
"	" Cam. & Br'dy	H. R. Dove	"	" Alta. Treas. Br.	S. S. Dawson
"	" Cambie & 23rd	J. S. Warnock	"	" Canadienne	D. Perreault
"	" Davie St.	W. S. Strachan	"	" Montreal	R. C. McDowell
"	" Dunbar & 17th	E. M. Alexander	"	" Royal	A. W. Howlett
"	" East End	W. J. McFadyen	"	" Commerce	N. Bartlett
"		E. H. Watchorn, Asst.	"	" Vernon, Ont.	Sub. to 26 Rideau St., Ottawa, Ont.
"	" Fairview	E. S. Tierney	"	" Verona, Ont.	Sub to Yarker
"	" Georgia & Denman	J. K. H. Currie	"	" Veteran, Alta.	Sub-branch
"	" Grandview	G. H. Butler	"		
"	" Hastings & Homer	F. T. E. Robertson	"		

PLACES	NAMES OF BANKS	MANAGER OR AGENT	PLACES	NAMES OF BANKS	MANAGER OR AGENT
Victoria, B.C.	COM	J. C. Thow	Waterloo, Ont.	Montreal	E. B. Lavelle
" "	MERCER	O. W. Tommonds, Asst.	" "	Commerce	E. H. Sippel
" "	" Douglas and Bay	O. J. Rankin	" "	Royal	D. S. McKay
" "	" Douglas & Cormorant	H. J. Foster	" "	Toronto	J. S. McMillan
" MON	TREAL	J. N. Taylor	Waterloo, Q.	Commerce	G. D. Dallaire
" "	" Gov't. St.	G. Cumming, Asst.	" "	Montreal	R. B. Moysey
" ROY	AL 1108-8	O. Matson	Waterhole, N.S.	Royal	See under Fairview
" "	" Gov't. St.	A. J. Ross	Waterville, N.S.	do	E. U. Hirtie
" "	" Douglas St.	F. A. R. James	" "	Commerce	Sub to Lennoxville
" "	" Fort St.	L. A. Benson	Waterways, A.	Royal	Sub to Fort McMurray
" IMP	ERIAL	D. N. Grubb	Watrous, Sask.	Montreal	W. E. E. Chamberlain
" DOM	INION	D. McMillan	Watson, Sask.	Royal	F. B. Morfitt
" NOV	A SCOTIA	J. A. Baxter	Wawanesa, M.	Commerce	D. H. Sneddon
" TOR	ONTO		Wawota, Sask.	Royal	H. A. Masson
" "	(Main Office)	J. H. Brown	Welland, Ont.	do	A. E. Sharp
" "	" Douglas St.	S. D. Markham	" "	Imperial	F. O. Trott
Victoria, P.E.I.	Nova Scotia	S. J. Dunsford	" "	Toronto	J. E. Curry
Victoria Har. U.	do	Sub. to Midland	" "	Royal	R. A. Pridmore
" "	Commerce	Sub. to Midland	" "	Nova Scotia	A. G. Macdonald
Victoriaville, Q.	Montreal	J. G. Fortier	" "	Montreal	E. W. McCrindle
" "	Provincial	J. E. Trotter	" "	do	J. R. Smith
" "	Canadienne	C. Astell	Wellesley, Ont.	Commerce	Sub to New Hamburg
Viking, Alta.	Montreal	C. R. Smith	Wellington, O.	Nova Scotia	J. H. Mace
Village Mont-	Canadienne	Sub. to Quebec, 385	Wells, B.C.	Royal	A. B. Armstrong
morency, Q.	Provincial	St. Paul St.	Welwyn, Sask.	Toronto	D. L. Fyfe
Village Riche	do	Sub. to 221 St. James	Wendover, C.	Provincial	Sub. to Rockland
lieu, Que.	do	St., West	Westboro, O.	Nova Scotia	H. A. Ballard
Ville La Salle	Canadienne	Sub 4950 Wellington,	" "	Toronto	R. C. Waldie
Que.	do	Verdun	" "	Royal	V. Kerr
Ville Marie, Q.	do	D. H. Lamarche	Westbank, B.C.	Montreal	Sub. to Kelowna
Ville St.	do		Westlock, Alta.	do	R. S. Boddy
Laurent, Q.	do		West Lorne, O.	do	W. H. Bell
" "	Provincial	R. L'Heureux	Westmount, Q.	Nova Scotia	
" "	Commerce	A. Morin	" "	Sherbrooke & Gr.	C. H. Cameron
Ville St. Pier & Q.	Canadienne	K. H. Copland	" "	Montreal	A. D. Horne
Ville St. Mich	Provincial	G. Mathieu	" "	do Claremont Av	
ael, Que.	Sub. to Montreal		" "	& Sherbrke St.	E. L. Hollyer
Vineland, Ont.	Imperial	E. H. Coleman	" "	Royal Greene Av.	J. M. Carleton
Virden, Man	Commerce	J. A. Caw	" "	do Victoria Av.	G. T. Brownlee
Virginiatown	Imperial	A. E. Butler	" "	Commerce	A. A. Pecknold
" "	Royal	W. E. Bowen	" "	Toronto	
Viscount, Sask.	Commerce	W. H. Ibbott	" "	Sherbrooke & Claremont	A. K. Young
Vonda, Sask.	do	H. T. Lamont	Weston, Ont.	Montreal	W. T. Douglas
Vulcan, Alta.	Alta. Treas. Br.	J. W. B. Farr	" "	Nova Scotia	A. T. Stenhouse
" "	Commerce	H. J. McLeod	" "	Commerce	F. E. Jeffrey
Wadena, Sask.	Montreal	L. W. Smith	Westport, O.	Montreal	W. W. L. Morlok
Wainwright, Alb.	Alta. Treas. Br.	H. A. Koch	" N.S.	Nova Scotia	Sub. to Freeport
" "	Montreal	H. B. Stephens	West Shefford	Canadienne	Sub to Granby
Wakaw, Sask.	Canadienne	R. Cadieux	Que.		
Wakefield, Q.	Montreal	R. S. V. Davison	land, B.C.	Montreal	J. Muirhead
Wales, Ont.	do	D. A. Evans	West Toronto	do	N. J. Peddell
Walkerton, O.	Commerce	C. O. Monroe	" "	Toronto	T. W. Harper
" "	Ont. Sav. Office	W. N. McCutcheon	Westview, B.C.	Commerce	Sub to Powell River
" "	Commerce	A. E. Stringer	W. Vancouver, B.C.	Royal	H. Ostrom
Walkerville, O.	Montreal	C. O. Welford	Westville, N.S.	Royal	A. Lyons
" "	do Walker Road	J. F. Gilmour	" "	Montreal	E. A. Capstick
" "	Nova Scotia	A. Johnston	" "	Imperial	T. H. J. Grierson
" "	Royal	A. S. Hill	" "	Alta. Treas. Br.	J. H. Clark
" "	Toronto	L. N. Hicks	Weyburn, Sask.	Imperial	O. G. Davey
" "	Imperial	W. T. Carthew	" "	Royal	H. Martens
" "	do Tecumseh		" "	Commerce	D. R. McDougald
" "	Boul.	H. J. Arbuckle	" "	Royal	R. Buckley
" "	Provincial	C. E. Cameron	Weymouth, N.S.	Royal	J. H. Matheson
" "	Toronto	G. E. Armstrong	Wheatley, O.	do	A. O. Finlay
Wallaceburg O.	Montreal	W. G. Grothier	Whitby, Ont.	Dominion	J. C. Taylor
" "	Royal	W. P. Spero	" "	Commerce	J. G. Bateman
Wapella, Sask.	do	W. B. McIntosh	White Fox, S.	Montreal	Sub to Nipawin
Warkworth, O.	do	A. B. O'Connor	White Horse, Y.	Commerce	A. E. Hardy
Warner, Alta.	Commerce	W. A. MacKenzie	White Rock, B.C.	Montreal	J. Murray
Warren, Ont.	Canadienne	Sub. to Verner	Whitemuth, M.	Royal	C. Turner
Warsaw, Ont.	Royal	Sub. to Norwood	Whitewood, S.	Montreal	R. M. Mills
Warwick, Q.	Provincial	J. P. Lavallee	Whitney, P.R.N.S.	Royal	See under Sydney
" "	Canadienne	A. R. Lahossiere	Whyocoo-	do	
Wasaga Beach	Toronto	Sub. to Elmvale	nagh, N.S.	do	G. E. Puddington
Ont.			Warton, O.	Royal	E. M. Good
Waskada, M.	Royal	E. Sinclair	Wick'mOue'tq	Provincial	Sub. to Drummondville
Waskatenau, A.	Commerce	E. Boulter	Wilkie, Sask.	Royal	J. A. Wilton
Waterdown, O.	Royal	G. R. Brown	" "	Imperial	S. A. Heron
Waterford, O.	Montreal	A. W. Murat	Williamsburg, O.	Montreal	Sub to Morrisburg
			Williams	do	A. R. W. Wilson
			Lake, B.C.	Commerce	N. Schroeder

TRUST COMPANIES AND LOAN COMPANIES IN CANADA

Trust Companies act as Executors, Trustees and Administrators under wills, or by appointment, as Trustees under marriage or other settlements, as Agent or Attorney in the management of estates of the living, as Guardian of minors or incapable persons, as Fiscal Agent for municipalities and companies, and, where so appointed, as Authorized Trustees in Bankruptcy. Some Trust Companies receive deposits and funds for guaranteed investments, and the loaning of such trust funds is restricted by law to securities authorized by the Trustee Act. The loaning of Company Funds is not so restricted.

The principal function of Loan Companies is the loaning of funds on first mortgage security, the money thus made available for development purposes being obtained mainly by the sale of debentures to the investing public and by Savings Department deposits. During the war years, however, there has been a substantial decrease in the amount of mortgages and real estate, and a corresponding increase in the percentage of Dominion of Canada bonds held.

THE ACADIA TRUST COMPANY

Capital Paid up.....\$200,000.00
Reserve and Profits.....\$59,151.08

Head Office—Truro, N.S.

President and Manager—Harold F. Bethel.

Vice-President—C. E. Stanfield.

Secretary—P. J. Wilcox.

ALBERTA CANADA INVESTMENTS LTD.

Capital Paid Up.....\$230,000.00

Head Office—209 Williamson Building, Edmonton, Alberta.

President—Charles A. Hyndman.

Manager—Charles A. Hyndman.

No Branches.

ALUMINIUM FIDUCIARIES LIMITED

Capital Paid Up.....\$30,000

Head Office—Dominion Square East, Montreal, P.O. Box 6090

President—Edwin J. Mejia.

Vice-Presidents—J. W. McKee and P. G. Bruce.

No Branches.

THE BANKERS' TRUST COMPANY

Capital Paid up.....\$250,000.00
Reserves and Undivided Profits.....\$33,984.34

Head Office—105 St. James St. W., Montreal, P.Q.

President—Robert P. Jellett.

Vice-President—Ross Clarkson.

Vice-President—J. F. Wilkes.

Manager—J. Pembroke

Secretary—W. E. Bickley.

Branches and Agencies with Managers—Toronto, R. L. Crombie; Winnipeg, R. K. Berry; Vancouver, G. O. Vale; Calgary (Agency), A. R. Dingman; Ottawa, (Agency), George L. Dean.

BARCLAYS TRUST COMPANY OF CANADA

Capital Subscribed.....\$250,000

Head Office—214 St. James Street West, Montreal, Que.

President—H. A. Stevenson.

Manager—C. D. Paxton.

Sec'y.-Treas.—H. Chapman.

BRITISH CANADIAN TRUST COMPANY

Capital Paid up.....\$157,765.57
Reserve Fund.....25,929.71

Head Office—Lethbridge, Alberta.

President—R. R. Davidson, K.C.

Vice-President—Guy H. Roy.

Manager and Secretary—H. D. Rood.

THE BRITISH EMPIRE TRUST COMPANY LIMITED

Capital Issued.....£345,438
Reserves.....580,000

Head Office—Hudson's Bay House, 52-60 Bishopsgate London, E.C. 2., England

Chairman—E. Ronald Crammond.

General Manager—A. G. A. Mackay, C.A.

Local Secretary and Attorney for Province of Ontario—W. A. Walker, 25 King St. W., Toronto 1, Ont.

THE BRITISH MORTGAGE AND TRUST CORPORATION OF ONTARIO

Capital Paid up.....\$1,000,000
Reserve Fund.....850,000

Head Office—10 Albert St., Stratford, Ont.

President—Hon. Nelson Monteith.

Vice-President—L. M. Johnston.

Managing Director—W. H. Gregory.

THE BROCKVILLE TRUST & SAVINGS COMPANY

Capital Paid up.....\$500,000.00
Reserve and Undivided Profits.....288,166.71

Head Office—Fulford Bldg. Court House Ave. Brockville, Ont.

President—J. Gill Gardner.

Vice-President—George T. Fulford.

Managing Director—L. C. Dargavel.

Secretary-Treas.—E. J. Smith

THE CALGARY MORTGAGE CORP., LTD.

Capital Paid up.....\$33,859.80
Reserve Fund.....2,366.84

Head Office—Suite 1, 308-8 Ave. S.W., Calgary, Alta.

President—Thomas Underwood.

Manager—Hugh Melvin.

No Branches.

CANADA PERMANENT MORTGAGE CORPORATION

Capital Paid up.....\$7,000,000
Reserve Fund (Earned).....5,000,000

Head Office—320 Bay Street, Toronto.

President—E. D. Gooderham.

General Manager—Charles S. Robertson

Assistant General Manager—Walter F. Watkins

Branch Managers:—

Ontario Branches—320 Bay St., Toronto, Charles S. Robertson; 47 James St. S., Hamilton, J. L. Coburn; 386 Dundas St., Woodstock, C. G. Mitchell; 38-40 Market St., Brantford, J. McIntosh Tutt.

Manitoba—298 Garry St., Winnipeg, C. F. Honeyman.
Saskatchewan—1778 Scarth St., Regina, W. Ross MacKenzie.

Alberta—10126 100th St., Edmonton, W. W. Evans.

British Columbia—432 Richards St., Vancouver, W. J. B. II.

Nova Scotia—436-440 Barrington St., Halifax, C. F. MacKenzie.

New Brunswick—Market Square, Saint John, R. F. Wright.

Montreal—275 St. James St. West, Montreal, G. A. McColl.

THE CANADA PERMANENT TRUST COMPANY

Capital Paid up.....\$1,000,000
Reserve Fund.....500,000

Head Office—320 Bay Street, Toronto, Ont.

President—E. D. Gooderham.

General Manager—T. D'Arcy Leonard, K.C., O.B.E.

Secretary—Walter F. Watkins.

Branch Managers:—

Ontario Branches—320 Bay St., Toronto, W. L. Knowlton; 386 Dundas St., Woodstock, C. G. Mitchell; 38-40 Market St., Brantford, J. McIntosh Tutt; 47 James St. S., Hamilton, J. H. Coburn.

Montreal—Aldred Building, Montreal, John P. Rowat.
Manitoba—298 Garry St., Winnipeg, A. Ross Little.
Saskatchewan—1776 Scarth St. Regina, A. G. Styles
Alberta—10126 100th St., Edmonton, W. W. Evans.
British Columbia—432 Richards St., Vancouver, H. E. Bond.
Nova Scotia—436-440 Barrington St., Halifax, C. F. Mackenzie.
New Brunswick—Market Square, Saint John, R. F. Wright.

THE CANADA TRUST COMPANY

Capital Paid in.....\$1,000,000
 Reserve.....700,000

Head Office—Huron & Erie Bldg., London, Canada.
Chairman of Board—Col. I. Leonard, D.S.O.
President and General Manager—M. Aylsworth.
Branches—London, Ont. (four); Toronto, Ont.; Hamilton, Ont.; Windsor, Ont.; St. Thomas, Ont.; Chatham, Ont.; Montreal, P.Q.; Winnipeg, Man.; Regina, Sask.; Edmonton, Alta.; Vancouver, B.C.; Victoria, B.C.

CANADA WEST SECURITIES CORP., LTD.

Capital Paid up.....\$48,325.00

Head Office—Suite 1, 308-8 Ave. S.W., Calgary, Alta.
President—Hugh Melvin.
Manager—Hugh Melvin.
 No Branches.

THE CANADIAN TRUST COMPANY

Capital Paid up.....\$250,000

Head Office—501 Montreal Trust Bldg., Montreal, P.Q.
President—O. B. Thornton
Vice-President—J. C. Kelly
Secretary—M. C. Holt

THE CARDSTON LOAN COMPANY

Capital Paid up.....\$35,000
 Reserve.....25,000

Head Office—Cardston, Alberta.
President and General Manager—John S. Smith.

THE CENTRAL CANADA LOAN AND SAVINGS COMPANY

Capital Paid up.....\$2,500,000.00
 Reserve.....2,100,000.00

Head Office—26 King Street East, Toronto 1, Ont.
President—Mr. G. A. Morrow.
Vice-Presidents—Hon. Leighton McCarthy, P.C.
 K.C., Mr. W. J. Hastie, Graham Morrow, O.B.E.
Managing Director—Mr. G. A. Morrow.
Secretary—W. J. Hastie.

THE CENTRAL TRUST COMPANY OF CANADA

Capital Paid-up.....\$250,000.00
 Undivided Profits.....89,204.76

Head Office—Moncton, N.B.
President—Hon. Fred Magee.
Secretary and General Manager—E. H. Ritcey.
Branches and Agencies—Fredericton, N.B., Saint John, N.B., Woodstock, N.B., Amherst, N.S.

CHARTERED TRUST AND EXECUTOR CO.

Capital Paid up.....\$1,000,000.00
 Reserve and Surplus.....845,091.78

Head Office—34 King Street West, Toronto 1, Ont.
President—Rolph E. Corson.
Vice-Presidents—John J. Gibson, Col. K. R. Marshall.
General Manager—H. E. Langford.
Secretary—H. G. Soward.
Treasurer—R. J. Halliwell.
Montreal Office—132 St. James St. West, Montreal.

COMMERCIAL TRUST COMPANY LIMITED

Capital Paid Up.....\$500,000.00
 Reserve Fund (Investment)....17,166.75

Head Office—Room 804, 215 St. James St. W., Montreal, 1.
President—Wilson G. McConnell.
Vice-President—John G. McConnell.
Secretary-Treasurer—J. R. Crawford.
 No Branches.

CREDIT FONCIER FRANCO-CANADIEN

Capital Paid up: French francs
 50,000,000, carried at.....\$ 9,647,667.12
 Reserves.....10,504,770.14

Head Office—5 St. James Street East, Montreal, P.Q.
President—Count Cahen-D'Anvers.
Vice-President—Hon. C. P. Beaubien.
General Manager—R. de Roumefort.
Branches—Quebec, Toronto, Winnipeg, Vancouver, Edmonton, Regina.

CROWN TRUST AND GUARANTEE COMPANY

Capital Paid Up.....\$1,267,600.00
 Reserves.....\$500,000.00

Head Office—302 Bay Street, Toronto, Ont.
President—Arthur F. White
Vice-Presidents—Col. The Hon. H. A. Bruce, Toronto;
 C. S. Hamilton, Toronto, H. A. Howard, Calgary;
 John A. McDougald, Toronto; Lt.-Col. Irving P. Rexford, Montreal, R. W. Steele, Montreal.
General Managers—C. S. Hamilton, Toronto.
 H. A. Howard, Calgary.
 Irving P. Rexford, Montreal.
Branches—Calgary, Alta.; Winnipeg, Man.; Windsor, Ont.; Brantford, Ont.; Montreal, P.Q.

THE DEBENTURE COMPANY OF CANADA LIMITED

Capital Paid up.....\$488,363.59
 Reserve.....30,000.00

Head Office—2050 Scarth St., Regina, Sask.
President and Managing Director—A. B. McGill.
Vice-President—A. J. Orchard, Melfort.

THE EASTERN CANADA SAVINGS & LOAN COMPANY.

Capital Paid up.....\$750,000
 Reserve and Contingent Funds.....450,000

Head Office—Eastern Canada Building, Granville St., Halifax, N.S.
President—Hon. W. H. Covert.
Vice President—D. R. Turnbull.
General Manager—G. W. Hazen.

THE EASTERN TRUST COMPANY

Capital Paid up.....\$1,000,000
 Reserve Fund.....500,000

Head Office—184 Hollis Street, Halifax, N. S.
President—Hon. F. B. McCurdy, P.C.
General Manager—F. H. M. Jones.
Branches—Montreal, P. Q., Charlottetown, P.E.I., Saint John and Moncton, N.B., St. John's, Nfld., Toronto, Ont., New Glasgow, N. S., Lunenburg, N. S., Yarmouth, N. S.

THE ECONOMIC TRUST COMPANY

Capital Paid up.....\$100,000.00
 Reserve Fund.....46,874.92

Head Office—234 Portage Ave., Winnipeg, Man.
President—W. H. Gardner.
Vice-President—F. McMurray.
Managers—Oldfield, Kirby & Gardner Limited.
Secretary—S. M. Cottam.
 No Branches.

EDMONTON MORTGAGE CORPORATION

Capital Paid up.....\$79,870.00
 Surplus.....25,406.56

Head Office—10161-107th Street, Edmonton, Alta.
President—C. Rutherford.
Vice-President—Donald Ross.
Manager—T. N. Bowden.
 No Branches.

THE EMPIRE LOAN COMPANY

Capital Paid up.....\$638,386.50

Head Office—Union Trust Bldg., Winnipeg, Man.
President—Charles M. Simpson.
Vice-President—K. A. Powell.
General Manager—Charles M. Simpson.
Secretary-Treasurer—R. W. Rutherford.

THE EQUITABLE TRUST COMPANY

Capital Paid up.....\$600,000.00
General Reserve and Surplus.....464,555.00

Head Office—377 Portage Avenue, Winnipeg, Man.
President—W. L. Parrish.
Vice-Presidents—H. W. Bell, and A. B. Flett.
Managing Director—A. B. Flett.
Secretary-Treasurer—A. P. Flett.

EXECUTORS & ADMINISTRATORS TRUST COMPANY LIMITED

Head Office—14 High St. West, Moose Jaw, Sask.
President—F. F. Anderson.
General Manager—W. A. Munns

FIDELITY MORTGAGE COMPANY, LTD.

Capital Paid up.....\$2,000.00

Head Office—438 Tegler Bldg., Edmonton, Alta.
Manager—Edward Brice.
No Branches.

THE FIDELITY TRUST COMPANY

Capital Paid up.....\$426,332.50
Investment Reserve.....672.13

Head Office—Suite 805 Union Trust Bldg. Winnipeg, Man.
President—Charles M. Simpson.
Vice-President—K. A. Powell.
Secretary Treasurer—R. W. Rutherford.
General Manager—Chas. M. Simpson.

FRANCO-CANADIAN (DOMINION) COMPANY LIMITED

Capital Paid up.....\$300,000

Head Office—470 Granville St. Vancouver, B.C.
Secretary, W. Jamieson
No branches.

GENERAL TRUST AND EXECUTOR CORP.

Capital Paid up.....\$300,000.00
Reserve Fund.....60,000.00

Head Office—466 Barrington St., Halifax, N.S.
President—E. L. MacDonald.
Vice-President—W. D. Piercey.
Manager—J. R. Machum.
No Branches.

GENERAL TRUST OF CANADA

See Trust General du Canada.

GEORGIA INVESTMENT COMPANY LIMITED

Capital Paid up.....\$750,000

Head Office—Saskatoon, Sask.
President—G. A. Martin.
Secretary-Treasurer—A. D. Cavers.
General Manager—G. A. Martin.
No Branches.

THE GREY & BRUCE TRUST & SAVINGS COMPANY

Capital Paid up.....\$544,700.00
Reserve Funds.....264,790.82

Offices—Owen Sound, Ont., Peterborough, Ont.
President—W. S. Middlebro', K.C.
1st Vice-President—G. D. Fleming.
Vice-President and General Manager—O. E. Manning.

GUARANTY TRUST COMPANY OF CANADA

Capital Paid up.....\$1,000,000.00
Reserves.....500,000.00

Head Office—70 Richmond St. W., Toronto, Ont.
President—J. Wilson Berry.
Gen. Manager—J. Wilson Berry.
Branch Offices—Toronto, Ont., Ottawa, Ont., Windsor, Ont., Niagara Falls, Ont., Sudbury, Ont., Montreal, Que.

GUARDIAN TRUST COMPANY

Capital Paid up.....\$195,200.00
Reserve Fund.....31,907.93

Head Office—618 St. James St. W., Montreal, Que.
Chairman—Stanley Stanger.
President—Robert Stanger.
Vice-President—John B. Frost.
Vice-President and Treasurer—P. A. Pinck.
Vice-President and Secretary—Ralph C. Tees.

GUELPH & ONTARIO INVESTMENT & SAVINGS SOCIETY

Capital Paid up.....\$965,200.00
Reserve Fund.....519,435.00

Head Office—Guelph, Ont.
President—J. R. Howitt, K.C.
1st Vice-President—John R. Phin.
2nd Vice-President—J. M. Purcell.
Manager—H. L. Benallick.

THE GUELPH TRUST COMPANY

Capital Paid up.....\$302,500.00
Reserve Fund.....200,000.00

Head Office—Guelph, Ont.
President—J. R. Howitt, K.C.
1st Vice-President—J. M. Purcell.
2nd Vice-President—G. Alex. Forbes.
Manager—H. L. Benallick.

THE HURON & ERIE MORTGAGE CORPORATION

Capital Paid in.....\$5,000,000
Reserve.....2,000,000

Head Office—Huron & Erie Bldg., London, Ont.
Chairman of Board—Col. I. Leonard, D.S.O.
President and General Manager—M. Aylsworth.
Branches—London, Ont., (four); Toronto, Ont.; Hamilton, Ont.; Windsor, Ont.; St. Thomas, Ont.; Chatham, Ont.; Winnipeg, Man.; Edmonton, Alta.; Regina, Sask.; Vancouver, Victoria, B.C.

THE IMPERIAL TRUST COMPANY

Capital Paid up.....\$1,000,000.00
Reserve and Undivided Profits.....2,686,320.29

Head Office—360 St. James Street, Montreal, P.Q.
President—Chas. A. Hale, K.C.
Vice-Presidents—C. W. Webster, L. S. Webster.
Secretary-Treasurer—W. C. Shaw.

THE INDUSTRIAL MORTGAGE AND TRUST COMPANY

Capital Paid up.....\$635,000
Reserve Fund.....350,000

Head Office—197 N. Front Street, Sarnia, Ont.
President—John Cowan, K.C.
Vice-President—John H. Anderson.
Managing Director—W. R. Paul
Branches: Forest, Ont., H. L. Rivers, Manager; Petrolia, Ont., Charles Egan, Manager.

INTERNATIONAL LOAN COMPANY

Capital Paid up.....\$970,438.65
Reserve.....304,260.31

Head Office—304 Trust and Loan Bldg., Winnipeg.
President—G. S. Thorvaldson, K.C.
Vice-President—J. E. Burns
Joint Managers—Geo. W. Argue and Clifford Dick, LL.B.
Sec.-Treas.—Clifford Dick, LL.B.

LA COMPAGNIE FONCIERE DE MANITOBA LIMITED

Capital Paid up.....\$800,000.00

Head Office—322 Main St., Winnipeg, Man.
President—M. J. A. M. de la Giclais.
Vice-President—B. E. Chaffey.
General Manager—M. J. A. M. de la Giclais.
Secretary—R. A. Talbot.

THE LAMBTON LOAN AND INVESTMENT COMPANY

Capital Paid up.....\$789,750
Reserve Fund.....789,750

Head Office—191 Front Street, Sarnia, Ontario.
President—C. H. Belton.
Vice-President—A. J. Johnston.
Manager—G. O. Norsworthy.
No Branches.

THE LAMBTON TRUST CO. LTD.

Capital paid up.....\$315,350.00
Reserve Fund.....60,000.00

Head Office—Sarnia, Ont.
President, C. H. Belton.
Vice-President, A. J. Johnston.
Manager, G. O. Norsworthy.
No Branches.

THE LONDON & WESTERN TRUSTS COMPANY, LIMITED

The assets of this company were purchased by the Canada Trust Company, London, Ontario, as at March 31st, 1947.

THE MARITIME TRUST COMPANY

Capital Paid up \$173,875.00
Surplus 58,623.47

Head Office—104 Prince William St., Saint John, N.B.
President—Cyrus F. Inches, K.C.
Manager—Hedley C. Wilson.

Agencies & Branches—404 Queen St., Fredericton, N.B., Sackville, N.B., Charlottetown, P.E.I., Summerside, P.E.I.

MENNONITE UNION WASENAMAT

Capital Paid up Nil
Reserve Fund \$21,273.00

Head Office—Waldheim, Sask.

President—David R. Dyck.

Manager—John L. Zacharias.

No Branches.

MIDLAND LOAN & SAVINGS CO.

Head Office—Port Hope, Ont.

President—S. R. Caldwell.

Vice President and Manager—Walter J. Helm.

An offer to purchase the Midland Loan and Savings Co. was made by the Canada Permanent Mortgage Corporation; effective date Jan. 2, 1948; Shareholders of each company to meet to vote on proposition on November 6, 1947.

MONTREAL CITY AND DISTRICT TRUSTEES LIMITED

FIDUCIAIRES DE LA CITE ET DU DISTRICT DE MONTREAL LIMITEE

Capital Paid Up \$250,000.00
Undivided Profits 34,895.58

Head Office—262 St. James Street West, Montreal 1.

President—Donald A. Hingston.

Vice-Presidents—T. Taggart Smyth and Guy Vanier, K.C.

General Manager—J. A. Bertrand.

No Branches.

MONTREAL TRUST COMPANY

Capital Paid up \$2,000,000
Reserve Fund 4,000,000

Head Office—511 Place D'Armes, Montreal, Que.

President—Wilbert H. Howard, K.C.,

Vice-President—Sydney G. Dobson.

General Manager. O. B. Thornton.

Assistant General Managers—J. P. Angus, H. J. Knebley, J. C. Kelly.

Secretary—M. C. Holt.

Branch Offices and Managers—Edmonton, Alta.,

E. G. A. Smart; Halifax, N.S.—R. J. Moore; Toronto,

Ont.—G. F. Harkness; Vancouver, B.C.—D. E. Kerlin;

Victoria, B.C.—J. N. Bell; Winnipeg, Man.—L. E. Banner;

St. John's, Nfld.—James Baxter, Agent;

London, England—E. B. McInerney, Agent; Nassau,

Bahamas—H. C. McLean, Agent; Charlottetown, P.E.I.

—W. R. Cruikshank, Agent.

MORGAN TRUST COMPANY

Capital Paid up \$250,000.00
Reserve Fund 200,000.00

Head Office—1455 Union Ave. Montreal P.Q.

President—F. Cleveland Morgan.

Secretary—R. Hounam.

General Manager—D. Stewart Patterson.

NATIONAL TRUST COMPANY, LIMITED

Capital and Reserve \$5,000,000

Head Office—20 King Street East, Toronto 1, Ont.

Chairman of the Board—The Hon. Leighton McCarthy,

P.C., K.C.

President—W. M. O'Connor.

Vice-Presidents—The Rt. Hon. Sir Thomas White,

G.C.M.G., P.C., G. A. Morrow, A. N. Mitchell, H. V.

Laughton, K.C.

General Manager—H. V. Laughton, K.C.

Branches—Edmonton, S. J. Crawley, Mgr.; Hamilton,

D. Strachan, Mgr.; Montreal, H. H. Wilson, Mgr.;

Winnipeg, W. H. Crookes, Mgr.; Vancouver, R. W.

Pearson, Mgr.

THE NORTH CANADIAN TRUST COMPANY

Capital Paid up \$128,000.00

Reserve Fund 24,865.00

Head Office—209 Bank of Nova Scotia Bldg., Winnipeg, Man.

President—Alfred J. Andrews, K.C.

Vice-President—Fletcher S. Andrews, K.C.

Secretary—J. M. More.

No Branches.

THE NORTHERN CANADIAN MORTGAGE COMPANY LIMITED.

Paid up Capital \$305,915.69

Surplus 71,749.73

Capital Surplus 43,237.04

Head Office—405 Nanton Bldg., 203 Portage Ave. Winnipeg, Man.

President—Geo. W. Northwood.

Vice President—Thos. L. Hartley.

Secretary—James H. Peace.

THE NORTHERN TRUSTS COMPANY

Capital Paid up \$1,000,000.00

Reserve Funds and Surplus 599,469.42

Head Office—Victory Building, Winnipeg, Man.

President—C. S. Riley

General Manager—J. H. Riley.

Secretary—Wm. Milton

Treasurer—C. R. Vincent

Asst Sec—H. R. Parker

Branches—Regina, Sask., Manager—D. D. Grosch, Calgary, Alta., Manager—J. R. Alexander.

THE NORTH WEST FIDELITY TRUST COMPANY, LTD.

Capital Paid up \$100,000

Head Office—Calgary, Alta.

Business Office—10124-104 Street, Edmonton, Alta.

President—Mr. H. R. Milner.

Vice-President—Mr. Julian Garrett.

Manager—Mr. F. A. Smith.

Sec.-Treasurer—J. B. Whelihan.

THE NORTH-WEST TRUST COMPANY LTD.

Capital Paid up \$5,000.00

Head Office—911 McLeod Building, Edmonton, Alta.

President—W. C. Hogg.

Vice-President—D. Morgan

Manager—G. D. Carter.

No Branches.

NOVA SCOTIA SAVINGS, LOAN AND BUILDING SOCIETY

Capital Paid up \$1,192,766.78

Reserve 450,000.00

Head Office—92-94 Granville St., Halifax, N.S.

President—Arthur B. Wiawel.

Vice-President—Walter Mitchell.

Secy., Treas. and Manager—F. A. Lane.

THE NOVA SCOTIA TRUST COMPANY

Capital Paid up \$ 500,000

Reserve Fund 325,000

Head Office—162 Hollis St., Halifax, N.S.

President—M. S. Clarke.

Vice Presidents—B. P. Saunders, R. W. Elliot.

General Manager—D. G. Grant

Secretary—E. Fraser.

Branches, Sydney, N.S.; Yarmouth, N.S.

OKANAGAN TRUST CO.

Capital \$250,000.00

Head Office—Kelowna, B.C.

Chairman—J. R. Beale, M.A., J.P.

Vice-Chairman—D. K. Gordon.

Director and General Manager—O. St. P. Aitkens, M.C.

Manager and Secretary—H. V. Webb.

OKANAGAN INVESTMENTS LTD.

Capital \$103,000.00

Reserve 35,000.00

Office and Officers—same as preceding company.

Secretary—A. D. Carr-Hilton.

Branch Office—Penticton, B.C., H. G. Nares, Manager.

THE ONTARIO LOAN AND DEBENTURE COMPANY

Capital Paid up \$2,000,000

Reserve Fund 2,400,000

Head Office—139 Dundas Street, London, Ontario.

President—Archibald McPherson

Vice President—Thomas H. Main.

Manager—Thomas H. Main.

Assistant Manager—Joseph P. Dewan.

OSLER & NANTON TRUST COMPANY.

Capital Paid up.....\$325,000.00
 Reserves.....\$325,000.00
Head Office—Main & Portage Ave., Winnipeg, Man.
President—L. D. M. Baxter.
Vice-President—E. A. Nanton.
Secretary—J. F. Tod.

OTTAWA VALLEY TRUST COMPANY

Capital Paid up (at Aug. 31, 1947).....\$191,550.00
Head Office—140 Wellington St., Ottawa, Ont.
President—G. Gordon Gale.
Vice-Presidents—J. Gordon Fleck, Cameron M. Edwards, D.S.O.
General Manager—J. S. Shakespeare.
Secretary—H. B. J. Richardson.
Branches—None.

THE PETERBOROUGH WORKINGMEN'S BUILDING AND SAVINGS SOCIETY

Capital Paid up.....\$227,520.82
 Undivided Profits.....42,512.65
Head Office—414 Water St., Peterborough, Ont.
President—Fred J. Overend.
Vice-President—M. H. Gaine.
Secretary and Managing Director—James F. Dunn

THE PREMIER TRUST COMPANY

Capital Paid up.....\$1,182,875.00
 Investment Reserve.....170,000.00
Head Office—19 Richmond St. West, Toronto 1, Ont.
President—Thomas B. Holmes.
Vice-President—John Dearness, LL.D.
General Manager—Thomas B. Holmes.
Secretary—N. S. Watt.
Branch Offices—428 Richmond St., London, Ont.;
 44 James Street, St. Catharines, Ont.

THE PROVIDENT INVESTMENT CO.

Capital Paid up.....\$100,000.00
Head Office—38 King Street West, Toronto.
President—A. H. Cox.
Vice-President—H. K. Cox.
General Manager—A. H. Cox.

PRUDENTIAL TRUST COMPANY LIMITED

Capital Paid up.....\$175,270.00
 Surplus.....228,24.80
Head Office—455 St. John St., Montreal, Que.
President—Henry N. Chauvin, K.C.
Vice-President—L. R. Champion.
General Manager—Frank S. Taylor.
Secretary—Alfred Hall.
Branches—217 Bay St., Toronto; 800 Lancaster Bldg., Calgary; 475 Howe St., Vancouver; 618 Broder Bldg., Regina.

RETAILERS TRUST COMPANY LIMITED

Capital Authorized.....\$50,000.00
 Capital Paid up.....8,750.00
Head Office—812 Canada Building, Saskatoon, Sask.
President—C. A. Murphy, Saskatoon.
Managing Director—R. E. Walker, Saskatoon.
Estates Manager—H. Tinker, Saskatoon.
Branch—504 Kerr Block, Regina, Sask.

THE ROYAL TRUST COMPANY

Capital Paid up.....\$3,000,000.00
 Reserve and Undivided Profits.....\$6,163,008.28
Head Office—105 St. James St., W., Montreal, P.Q.
Hon. President—Huntly R. Drummond.
President—Robert P. Jellet.
Vice-President—George W. Spinney, C.M.G.
Vice-President and General Manager—Ross Clarkson.
Assistant General Managers—J. F. Wilkes, J. Pembroke, W. E. Bickley.
Supervisor of Staff and Manager of Montreal Branch—G. G. W. Goodwin
Superintendent of Branches—E. D. Parker
Supervisor of Real Estate—J. A. Sutherland
Supervisor of Investments—J. M. Wells
Chief Accountant—H. Gilbert
Assistant Superintendent of Branches—J. E. Peters
Branches and Managers—Calgary, A. R. Dingman; Edmonton, R. Steele; Halifax, W. Archer; Hamilton, A. G. O. Bahr; London, Eng., A. H. Montgomery; Ottawa, George L. Dean; Quebec, Rene C. de Lery; Saint John, N. B., E. R. Harler; St. John's, Nfld., M. J. Pratt; Toronto, R. L. Crombie; Vancouver G. O. Vale; Victoria, F. E. Winslow; Winnipeg, R. K. Berry.

THE SASKATCHEWAN LOAN AND INVESTMENT CO., LIMITED

Capital Paid up.....\$861,712.27
 Reserve.....26,944.50
Head Office—Moose Jaw, Sask.
President—N. J. Bellamy.
Vice-President—Wm. Hillson.
Secretary—C. D. Grayson.
Manager—W. E. Staples

THE SCOTTISH TRUST COMPANY

Capital Paid up.....\$250,000.00
Head Office—Windsor Station, Montreal, Que.
President, W. M. Neal C. B. E.
Vice-President—W. Manson
Secretary-Treasurer—F. Bramley.
THE SECURITY TRUST CO., LIMITED
 Capital Paid up.....\$67,800
Head Office—200 Leeson-Lineham Block, Calgary, Alberta.
President and Managing Director—W. M. Connacher.

SHERBROOKE TRUST COMPANY

Capital Paid up.....\$300,000.00
 Reserve and Surplus Profits.....318,000.00
Head Office—Wellington St., Sherbrooke, Que.
President—Chenier Picard, N.P.
Secretary-Treasurer—P. M. Robins.

LA SOCIÉTÉ DE PRÊTS ET PLACEMENTS DE QUÉBEC

Capital Paid up.....\$800,000.00
 Reserves.....406,623.65
Head Office—81 St. Peter Street, Quebec, P.Q.
President—J. A. Grenier.
Vice-President—Yves Montreuil, notaire.
Director and General Manager—Ls. Ph. Dionne.

SOCIÉTÉ D'ADMINISTRATION ET DE FIDUCIE (ADMINISTRATION AND TRUST COMPANY)

Capital Paid up.....\$500,000.00
 Reserve & undivided profits.....445,738.86
Head Office—5 St. James Street East, Montreal, P.Q.
President—Hon. E. L. Patenaude.
Vice President and Managing Director—Mr. J. Theo. Leclerc.
Manager and General Secretary—J. C. Brosseau.
Chief Controller—C. E. Campiche.
Branches—Quebec, P.Q., 72 Côte de la Montagne; Winnipeg, Man., 455 Main St.; Regina, Sask., 1873 Cornwall St.; Edmonton, Alta., 10257 Jasper Ave.; Vancouver, B.C., 404 Hornby St.

SOCIÉTÉ NATIONALE DE FIDUCIE

Capital Paid up.....\$250,000.00
 Reserves.....423,748.30
 Surplus Account.....50,408.63
Head Office—41 St. James St. West, Montreal, P.Q.
President—Victor Morin, N. P.
Vice-Pres. and General Manager—J. V. Desaulniers, B.A.
2nd Vice-President—V. E. Beaupré, A.A.S.
Secretary—Henri Ouimet

THE STERLING TRUSTS CORPORATION

Capital Paid up.....\$824,100.00
 Reserves.....214,571.15
Head Office—The Sterling Tower, Toronto, Ont.
President and General Manager—Charles Bauckham.
Vice-President—R. T. Birks, K.C.
Secretary—E. R. Meredith.
Branch—Regina, Sask. *Manager*—W. A. Fowlie

THE SUN TRUST, LIMITED

Capital Paid up.....\$250,000
 Reserve Fund.....174,000
Head Office—10 St. James St. West, Montreal, P.Q.
President—Jos. A. Simard, O.B.E., D.Sc. C.
Vice-Presidents—Albert Hudon, D.Sc. C.
 Hon. J. A. Brillant, C.B.E., M.L.C.
General Manager—J. Hébert, Chrétien, B.A., L.L.L.
Office Manager—Jacques St-Aubin
Secretary—Jacques Geoffrin
Branch Manager—Henri DeCazes.
Branch Office—139 St. Peter St., Quebec, Que.

THE TORONTO GENERAL TRUSTS CORPORATION

Capital Paid up.....\$3,000,000
 Reserve.....2,000,000

Head Office—253 Bay St., Toronto, Ont.
President—Charles McCrea, K.C.
Vice-President—Aubrey Davis.
Vice-President and General Manager—W. G. Watson.
Asst. General Manager—H. M. Forbes
Asst. General Manager—Gordon C. Lindsay
Manager Toronto Office—J. W. Langmuir
Trust Officer—A. R. Courtice
Treasurer—Donald K. Tow
Estates Manager—James Lang
Secretary—J. A. H. Burt
Branch Managers—A. S. Davies, 36 Bloor St. West, Toronto; A. C. Lloyd, Montreal; J. Fred Davey, Ottawa; C. J. McKaughan, Windsor; G. L. Wright, Winnipeg; A. B. Inrie, Regina; Rod V. Real, Saskatoon; Gordon Forbes, Calgary; C. B. Clark, Edmonton; W. H. Mowat, Vancouver.

THE TORONTO MORTGAGE COMPANY

Capital Paid up.....\$ 986,500.00
 Reserve and Surplus.....1,298,564.51
Head Office—13 Toronto St., Toronto 1, Ont.
President—G. B. Strathly, K.C.
Vice-President—Geo. D. Kirkpatrick
Manager—P. Simmonds

TORONTO SAVINGS AND LOAN COMPANY

Capital Paid up.....\$2,000,000
 Reserve Fund.....1,200,000
Head Office—435-437 George St., Peterborough, Ont.
Chairman of the Board—Hon. Leighton McCarthy, P.C., K.C.
President—W. J. Hastie.
Vice-President—John L. C. McCarthy.
Manager—G. H. Thompson.
Secretary—B. V. Moore.

THE TRUST AND LOAN COMPANY OF CANADA

Capital Paid up.....£1,936,930
 Reserve Funds.....£ 289,316
Head Office—1 Great Winchester St., London, E.C., England.
Head Office for Canada: 10 St. James Street E., Montreal, P.Q.
President—The Right Hon. The Viscount Greenwood, P.C., K.C.
Commissioners—A. J. B. Milborne, Montreal, P.Q.; A. W. Mahaffy, Winnipeg, Man.
Managers—A. C. McMillan, Winnipeg; S. M. Brock, Regina; E. D. Grenier, Montreal

TRUST GENERAL DU CANADA (GENERAL TRUST OF CANADA)

Capital Paid up.....\$1,106,000.
Head Office—112 St. James St. West, Montreal P.Q.
President—Hon. Donat Raymond.
Vice Presidents—Beaudry Leman, L. J. A. Amyot.
Managing Director—René Morin
General Manager—Honoré Parent.
Branch—71 St. Peter St., Quebec.

THE VICTORIA TRUST AND SAVINGS COMPANY

Capital Paid up.....\$925,000
 Reserve Fund.....600,000
 Investment Reserve.....100,000
Head Office—85 Kent St., Lindsay, Ont.
President—T. H. Stinson, K.C.
Vice Presidents—H. J. McLaughlin, K.C., W. Walden.
General Manager—G. A. Weeks.

WATERLOO TRUST & SAVINGS COMPANY

Capital Paid up.....\$1,500,000
 Reserve Funds.....525,000
Head Office—Waterloo, Ont.
Main Office—Kitchener, Ont.
President—F. S. Kumpf.
Vice Presidents—L. L. Lang, Henry Knell.
Managing Director—P. V. Wilson.
Branches—Waterloo Kitchener Galt, Preston, Ont.

WESTERN HOMES, LIMITED

Capital Paid up.....\$1,442,731.06
 Surplus.....164,829.97
Head Office—202 Lombard Building, Winnipeg, Man.
President & General Manager—Willis Argue
General Agents—Argue Brothers Ltd.

THE WESTERN TRUST COMPANY

Capital Paid up.....\$1,005,000.00
 General Reserve Fund.....250,000.00
 Special Reserve Fund.....138,597.00
Head Office—1002 McArthur Bldg. Winnipeg, Man.
President—Robert Johnston.
Managing Director—A. B. Adamson.
Secretary—A. I. Grierson.
Branches—Regina, Sask., R. M. Crowe, Manager; Edmonton, Alta., E. D. Wright, Manager.

WESTMINSTER TRUST COMPANY

Capital Paid up.....\$453,400.00
 Reserves.....127,956.93
Head Office—New Westminster, B.C.
President—D. H. Collister.
Vice-President—F. T. Keelling.
Managing Director—H. L. W. Tupper.

THE WINNIPEG MERCANTILE TRUST COMPANY

Capital Paid up.....\$102,000.00
Head Office—265 Portage Ave., Winnipeg, Man.
President—
Vice-President—
Secretary-Treasurer—S. Price Rattray.

YARMOUTH BUILDING & LOAN SOCIETY

Capital Paid up.....\$171,329.75
 Reserve Fund.....76,000.00
Head Office—Yarmouth, N.S.
President—Melvin S. Clarke
Vice-President—B. P. Saunders
Secretary—J. W. Grant.
 No Branches.

THE YORKSHIRE & CANADIAN TRUST LIMITED

Capital Paid up.....£51,020
Head Office—Station Street Buildings, Huddersfield, England.
Head Office in Canada—525 Seymour Street, Vancouver, B.C.
President—G. P. Kaye.
Secretary—J. G. Turner.
Branch—737 Fort St., Victoria, B.C.

THE YORKSHIRE & PACIFIC SECURITIES LIMITED

Capital Paid up.....£274,990: 0: 0
 Reserve & Carry Forward.....75,977: 10: 8
Head Office—Station Street Buildings, Huddersfield, England.
Managing Director—Col. Gilbert Norton, D.S.O., T.D., D.L.
Secretary—John Gordon Turner.
Canadian Offices—525 Seymour St., Vancouver, B.C.
 737 Fort St., Victoria, B.C.

COMPANIES REPORTED NOT ACTIVE OR OUT OF BUSINESS

Commercial Loan and Trust Co., Winnipeg: in liquidation, 1921, Toronto General Trusts Corp., Winnipeg, Liquidator.

The Maritime Trust Corporation, Halifax, N.S. Sold out to Royal Trust Company, 1924.

Mercantile Trust Company of Canada, Limited, Hamilton, Ont. Assets sold to National Trust Co., Limited, 1924.

Northwestern Trust Co., Winnipeg, Man. Liquidators, W. S. Newton & Co., Winnipeg, 1928. Estate closed Dec. 31, 1936.

The Hudson Bay Mortgage Corporation went into voluntary liquidation Jan. 15th., 1926; its assets were taken over by Hudson Bay Mortgage Co.,

Limited, incorporated under B.C. Companies Act Jan. 1st., 1926.

The Grey & Bruce Loan Co., and Owen Sound Loan & Savings Co., amalgamated April, 1926, forming a new company called The Grey & Bruce Trust & Savings Co.

The Hamilton Provident and Loan Corporation: Assets were sold July 15, 1926 to The Huron & Erie Mortgage Corporation.

Interior Trust Co., Winnipeg, discontinued 1927 (In course of liquidation, 1937).

The Great West Permanent Loan Company Winnipeg, Man.: Provisional Liquidator National Trust Co., Winnipeg, Man. (1927). Still in liquidation 1944.

COMPANIES REPORTED NOT ACTIVE OR OUT OF BUSINESS—Continued

Brantford Trust Co., Limited, Brantford; absorbed by Canada Permanent Trust Co., Feb., 1927.

British Columbia Permanent Loan Co., Vancouver, absorbed by Canada Permanent Mortgage Corp., July, 1927.

Royal Loan & Saving Co., Brantford; absorbed by Canada Permanent Mortgage Corp., Feb. 1927.

Port Arthur and Fort William Mortgage Co., Ltd. Toronto. Went into voluntary liquidation, Oct. 1, 1926. Liquidator: John de N. Kennedy, former secretary of the company.

Westmount Trust Co., Montreal; discontinued 1926; Southern Loan and Savings Co., St. Thomas, Ont., Purchased by Huron and Erie Mgtg. Corp., (1927).

Frontenac Loan and Investment Society, Kingston, Ont.; discontinued 1927; Trust & Guarantee Co., Toronto, Liquidators. Final report filed with Provincial Government as of Feb. 9, 1933.

The Colonial Investment & Loan Co., Toronto: Winding up order April 24, 1928. Imperial Trust Co. appointed permanent liquidator. June 5, 1928; I.T. Co. succeeded by Premier Trust Co., 19 Richmond St. W., Toronto, as liquidator. Winding up proceedings 1944.

Canada Landed & National Investment Co., Ltd., Toronto: Purchased by Canada Permanent Mortgage Corp. as at Jan. 1, 1928.

Canada Standard Loan Co., Winnipeg: Dominion winding-up order, Feb. 25, 1928; W. S. Newton, permanent liquidator. Liquidator discharged Mar. 22, 1937.

Saskatchewan Mortgage and Trust Corp., Ltd. Assets purchased by The Toronto General Trusts, Corp., Jan., 1928.

Dymont Securities, L. an & Savings Co., Barrie: Discontinued, 1928.

Imperial Canadian Trust Co.: Montreal Trust Co. Winnipeg. appointed permanent liquidator, Feb. 24, 1928. Still in liquidation 1944.

British Western Trust Corp., Ltd., Regina, Sask., taken over by the Western Trust Co., 1928.

Southern Manitoba Trust Co. Ltd., Winnipeg. In liquidation; Toronto General Trusts Corp., Winnipeg, appointed liquidator, Jan. 12, 1928. Still in liquidation 1944.

London Loan & Savings Co., London: Purchased by Huron and Erie Mortgage Corporation, August 1929.

Saskatchewan Trust Co. of Moose Jaw, Ltd.; discontinued business, 1929.

Canadian Mortgage Investment Co., 10 Adelaide St. E., Toronto: retired from mortgage business, 1929.

The Standard Trusts Co., Winnipeg. Sold to The London & Western Trusts Co., Ltd., Toronto, Dec. 18, 1929.

The Consolidated Trusts Corporation, London. Assets, etc., purchased by Canada Trust Co., London, effective Jan. 1st., 1930.

Ontario Mortgage Co., Toronto. Assets purchased by Ipswich Investments, Ltd., Aug. 30, 1930.

Quebec Savings and Trust Co., Montreal. Business taken over by Chartered Trust and Executor Co., Montreal, November, 1930.

The Peoples Loan and Savings Corp., London, Ont. Assets acquired and liabilities assumed by The Huron & Erie Mortgage Corp., Jan. 2, 1931.

London-Saskatchewan Investment Co., Ltd. Succeeded by Georgia Investment Co., Ltd., 1931.

The Canadian Guaranty Trust Co., Brandon, Man. Winding-up order June 1st, 1931; Permanent Liquidator, W. S. Newton, 356 Main St., Winnipeg. Still in liquidation 1944.

Scottish Provincial Investment Co. Ltd., Regina, Sask.; Trustee in Bankruptcy appointed—Western Trust Co., Regina, 1931.

The Capital Loan & Mortgage Corp. Ltd., Winnipeg, Man. Amalgamated with The Equitable Trust Co., Winnipeg, Jan. 1, 1932.

The Winnipeg Trustee Company of Canada, Winnipeg, in liquidation; The Northern Trusts Company, Winnipeg, liquidator: 1933.

The Imperial Trusts Co. of Canada, Toronto; purchased by and merged with The Premier Trust Co., April, 1934.

East Lambton Farmers' Loan & Savings Co., Forest, Ont.; purchased by The Industrial Mortgage & Trust Co., Sarnia, 1933. Ratified January, 1934.

The Union Trust Co. Ltd., Toronto; purchased by The Trusts & Guarantee Co. Ltd., Toronto; Dec. 31st, 1933.

Marcel Trust Co., Montreal. Business wound up; charter surrendered, 1935.

The Crown Savings & Loan Co., Petrolia, Ont. Absorbed by The Industrial Mortgage and Trust Co., Sarnia, Ont., December, 1935.

Saskatchewan General Trusts Corp'n. Ltd., Regina; Business being wound up; Canada Permanent Trust Co., Liquidator, 1936.

The Cannington Trust Co. Ltd., Regina, Sask. Company not active; being wound up (1936). Mr. R. H. Cook, Manager.

The Occidental Trust Co., Wawanesa, Man. In voluntary liquidation, 1937.

Security Loan & Savings Co., St. Catharines, Ont. Purchased by the Premier Trust Co., Toronto, as at Dec. 31., 1936.

Community Trusts Corporation, Chatham, Ont., Purchased by The Canada Trust Co., London, Ont., as of January 1, 1938.

The Title Guarantee and Trust Corp. of Canada, Montreal. In liquidation, Nov. 28, 1938; Gordon W. Scott, C.A., Liquidator, 407 McGill St., Montreal.

The Home Building and Savings Association, 197 Sparks St., Ottawa, discontinued business, 1939; made application to surrender charter, 1941.

Fidelity Trusts Co. of Ontario, Niagara Falls, Ont. A merger of this company with the Guaranty Trust Co. of Canada as of Nov. 1, 1940, was ratified by a shareholders' meeting on Nov. 25, 1940.

The Sterling Trust Co. of British Columbia, 751 Dunsmuir St., Vancouver. In voluntary liquidation, 1942; Liquidation completed August, 1944, Mr. C. J. Loewen, Liquidator, 751 Dunsmuir St., Vancouver, B.C.

Japan and Canada Trust Savings Co. Under control of The Custodian, Department of the Secretary of State, Ottawa, 1942.

The Northern Mortgage Co. of Canada, 333 Main St., Winnipeg. Assets sold and company wound up as at Dec. 31, 1942.

Niagara Falls Loan & Savings Co., Niagara Falls, Ont. Assets purchased by Guaranty Trust Co. of Canada, 70 Richmond St. W., Toronto, 1943.

The Home Investment & Savings Association, 468 Main St., Winnipeg. Being wound up voluntarily, as at May 31, 1944. Liquidator, Mr. Percival M. Bull, Winnipeg, Man.

The Landed Banking & Loan Co., Hamilton, Ont. Purchased by Canada Permanent Mortgage Corporation, Nov. 1, 1944.

The Real Estate Loan Co. of Canada, Ltd., Toronto. Purchased by Canada Permanent Mortgage Corporation, Feb. 15, 1945.

The Mortgage Corp'n. of Nova Scotia, Halifax, N.S. Purchased by Eastern Canada Savings and Loan Co., Halifax, April 2, 1945.

Saskatoon Mortgage & Loan Co. Ltd., Avenue Bldg., Saskatoon, Sask. Company in liquidation, 1945.

Monarch Finance and Investments, Ltd., 207 Birks Bldg., Saskatoon, Sask. Business being wound-up, November, 1945; Wilfred Edwards, Liquidator.

The Trusts and Guarantee Company Ltd., head office, Toronto, and the Crown Trust Company, head office, Montreal, were consolidated in May, 1946. The name of the consolidated company is The Crown Trusts and Guarantee Company, which is listed on the foregoing pages.

Montreal Loan and Mortgage Co. The business and assets of this company were purchased by the Canada Permanent Mortgage Corporation as of November 1st., 1946. The shareholders of both companies confirmed the transaction on September 12th., 1946.

The London & Western Trusts Co. Ltd., London, Ont. The assets of this company were purchased by the Canada Trust Company, London, Ontario, as at March 31st 1947.

Capital Trust Corporation, Limited, Ottawa. Purchased by Guaranty Trust Co. of Canada as of April 30th, 1947.

Hudson Bay Mortgage Co. Ltd., 623-5 Rogers' Bldg., 470 Granville St., Vancouver, B.C. Went into voluntary liquidation December 2, 1946; Sydney B. Smith, Liquidator.

POSTAL INFORMATION

For List of Officials of "Post Office Department", see Index)

SHORT TABLE OF RATES

REFER TO SECTION No.	For Limits of Weights and other information see "Regulations" below as per numbers in column at left of this table.	1st oz.	EACH ADD'L OZ. OR FRACTION	
1	Letters, Canada, U.S.A., Newfoundland, British West Indies and any part of North and South America (see Note 1)	4c.	2c.	
1	For Local Delivery	3c.	1c.	
	All places in British Empire, France and Spain.....	4c.	2c.	
	Other Postal Union Countries.....	5c.	3c.	
2	Postcards, Canada, U.S.A. and any part of North and South America, Great Britain, all places in British Empire, France, and Spain and Other Postal Union Countries			3c
	Reply Cards, Double above rates Business Reply Envelopes, see Section 3.			
2a	Air Mail, see Section 2a. 2b. Canada Air Letters.			
<div> <div>NEWSPAPERS, BOOKS, PRINTED MATTER, SAMPLES</div> <div>Canada U. S. A. Mexico</div> <div>Gt. Btn & Br. Em.</div> <div>Other Countries</div> </div>				
6	Newspapers & Periodicals, posted by individuals, if pub. in Canada.	1c.-4oz.	1c.-4oz*	1c.-2oz†
6	" " " " not " " " " "	1c.-4oz.	1c.-2oz	1c.-2oz
7-8	" " " " pubs. & dealers. See sect. 7 & 8.			
9	Books..... Each 2oz.	1c.	1c.	1c.
10	Printed Matter, Circulars, Maps, Drawings, Lithographs, Printer's Proofs, Photographs, etc. Each 2oz.	1c.	1c.	1c.
9	Books for Blind, printed in raised characters.	Free††	1c. 4 lb	1c. 4 lb
10	Writing Paper, for special use of Blind	1c. 4 lb.	1c. 4 lb	1c. 4 lb
11	Sample Post..... Each 2oz.	1c.		
12	" " " " First 4oz.		2c.	2c.
12	" " " " Each additional 2oz.		1c.	1c.
13	Commercial Papers..... See paragraph 13			
4	Special Delivery—See list of Cities, Note 4—in addition to postage	10c.		
5	Registration Fee, on all classes of mail matter except parcel post, in addition to postage. See Note 5.			
14-15-16	Parcel Post, Domestic, see 14; British & Foreign, see 15; U.S.A. see			
17-18-19	16; Insurance, see 17; C.O.D., see 18; Prohibited articles, see 19; Money Orders, etc., 21 and 22; Reply Coupons, 23, 24.			
15a.	Gift parcel regulations for Overseas.			

*To Australia 1c. per 4oz. with a minimum payment of 2c. †Canadian newspapers and periodicals posted by individuals may also be sent to places in Spain and North and South America at the rate of 1c. per 4 oz. or fraction thereof. ††Free to United States, Mexico and Newfoundland.

REGULATIONS, ETC.

Postal services to countries overseas are being changed daily, reinstating services and making other adjustments. All those forwarding mail matter of any kind overseas should get the latest information from Post Office.

FIRST CLASS MATTER

1. Letters

Local or "drop" letters—three cents for first ounce, one cent for each additional ounce or fraction thereof.

All other letters for delivery in Canada, also letters for delivery in Great Britain and all other places in the British Empire, France, Spain, the United States and all other places in North and South America—four cents for first ounce; two cents for each additional ounce or fraction thereof.

Letters for delivery in all countries not mentioned above—5 cents for the first ounce or fraction thereof, and 3 cents for each subsequent ounce or fraction thereof.

Letters for delivery within Canada or in other countries if posted unpaid or not fully prepaid, will be forwarded to destination charged with double deficiency.

2. Postcards

Cards bearing the printed title "Post Card" or "Private Post Card" can be admitted to both Canadian and International mails at printed matter rate, provided that they bear no written communication, and conform in all respects to the regulations regarding printed matter.

Private Post Cards must not exceed a size of 6 inches in length by 4 inches in width, nor be less than 4 inches in length by 3 inches in width.

The right-hand half of the face of the ordinary official post cards and of private post cards is to be

strictly reserved for the address, postal directions and postage stamps. The left hand half of the face and the entire back of the card are available for the purposes of the sender, subject to restrictions as to attaching articles to post cards.

2a. Air Mail

Canada's Air Mail Service now extends from the Atlantic to the Pacific with direct extensions to St. John's, Nfld., New York, Chicago, Cleveland, Boston, Seattle and Fairbanks, Alaska, with a daily air mail service between Montreal and the United Kingdom.

Ordinary Canadian postage stamps may be used for the pre-payment of air mail posted in Canada. Envelopes should be plainly endorsed "AIR MAIL" (free stickers are obtainable at all post offices) and should be posted as soon as ready in order to take advantage of early flights. The air mail rate includes ordinary postage. Registration, C.O.D. and special delivery are additional.

Air Mail Rates

POSTAGE INCLUDES FEES FOR ALL AIR MAIL SERVICES AVAILABLE	
ANY PLACE IN	
1. Canada, Newfoundland, or any place in North America not mentioned in Groups 2 and 5	7c first ounce 5c each ounce after
2. United States.....	7c first ounce 5c each ounce after

3. †Great Britain and Northern Ireland, Eire—
Air service in Canada only 7c first ounce
Including Trans-Atlantic air conveyance 5c each ounce after
15c each ¼ ounce
4. Europe (including Azores, Corsica, Crete, Do-
decanese Islands, Gibraltar, Iceland and *Malta).
By surface route to England, thence onward by
air 10c each ounce
Including Trans-Atlantic air conveyance 15c each ¼ ounce
5. Bermuda, West Indies, British Guiana, Mexico,
Peru and Central America (including Panama
Canal Zone) 10c each quarter ounce
South America—
(a) Ecuador, French Guiana, Netherlands Guiana,
Peru and Venezuela 10c each quarter ounce
(b) Argentina, Bolivia, Brazil, Chile, Paraguay
and Uruguay 10c each quarter ounce
(c) Colombia 10c each quarter ounce
6. Hawaii 15c each ¼ ounce
7. Guam 25c each ¼ ounce
Philippines 25c each ¼ ounce
*China (including Manchuria) 25c each quarter ounce
8. Africa—Algeria, *Anglo-Egyptian Sudan, *Bel-
gian Congo, *British Somaliland, *British Togo,
*British Cameroons, Canary Islands, Cape Verde
Islands, *Cyrenaica, Dahomey, *Egypt, *Eritrea,
*Ethiopia, French Cameroons, French Equatorial
Africa, French Guinea, French Somaliland,
French Sudan, French Togo, *Gambia, *Gold
Coast, Ivory Coast, *Kenya and Uganda, *Liberia,
Madagascar, Madeira, Mauritania, *Mauritius,
Morocco, Niger, *Nigeria, *Northern Rhodesia,
*Nyassaland, *Portuguese East Africa, *Portuguese
West Africa, Reunion, Senegal, *Seychelles, *Sierra
Leone, *Somalia, *South Africa, *Southern
Rhodesia, *Spanish Guinea, *Tanganyika, *Tri-
politania, Tunisia, *Zanzibar, 25c each ¼ ounce
- Asia—*Aden, *Afghanistan, *Brunei, *Burma,
*Ceylon, *Cyprus, French Indo-China, *Hong
Kong, *India, *Iran, *Iraq, Japan, Korea,
*Lebanon, Macao, *Malay States, Netherlands
East Indies, *North Borneo, *Palestine, *Persian
Gulf (Bahrein, Dubai, Sharja, Kuwait, Muscat),
Portugese Timor, *Sarawak, *Saudi Arabia, *Siam,
*Straits Settlements, *Syria, *Tibet, *Trans-
Jordan 25c each ¼ ounce
- Oceania—*Australia, *Banks Islands, *Cook
Islands, *Fanning Island, French Settlements of
Oceania, *Fiji, *Gilbert and Ellice Islands,
*Nauru, New Caledonia, *New Guinea, *New
Hebrides, *New Zealand, *Norfolk Island,
*Papua, *Samoa, *Solomon Islands, *Tonga.
25c each ¼ ounce

Registration, if desired, is additional to the above,
except for Canada Air Letters.

- †Canada Air Letters may also be sent for 10 cents
each No registration
*Canada Air Letters may also be sent for 15 cents
each No registration

2b. Canada Air Letters

Canada Air Letters are carried between Canada
and the United Kingdom by ordinary trans-Atlantic
air mail service.

Patrons making use of the Canada Air Letter
should observe the caution printed on the form not
to include enclosures of any kind. Canada Air
Letters which contain enclosures must necessarily be
forwarded as ordinary surface mail.

The rate to United Kingdom, Northern Ireland and
Eire is 10c; to other countries to which the service
applies, 15c; for these countries, see paragraph above.
The rate to the armed forces, any destination, is 10c.

3. Business Reply Envelopes and Cards.

At the larger post offices firms sending out letters,
enquiries and order forms to the Canadian public may
enclose an addressed business reply envelope having
printed on the face of the envelope the words "Busi-
ness Reply Envelope 6c. postage will be paid by", and
the name and address of the firm, and bearing a return
postage impression.

Similarly business firms may send out business reply
cards, postage being collected from the business firm,
upon return of the card, at the rate of 4c. each.

4. Special Delivery of Letters and Parcels

LETTERS.—Special Delivery letters bearing in addi-
tion to postage "Special Delivery" stamps of the value
of 10 cts. or ordinary postage stamps of the value of
10 cts., and the words "Special Delivery" legibly
written on the upper left hand corner of the envelope,
may be accepted in Canada for Special Delivery at any
place in the United States and at the following cities
in Canada. The "Special Delivery" stamps may be
obtained at any post office.

Amherst, N.S.	North Battleford, Sask.
Arvida, P.Q.	North Bay, Ont.
Barrie, Ont.	Orillia, Ont.
Belleville, Ont.	Oshawa, Ont.
Brandon, Man.	Ottawa, Ont.
Brantford, Ont.	Owen Sound, Ont.
Brockville, Ont.	Pembroke, Ont.
Calgary, Alta.	Peterborough, Ont.
Cap de la Madeleine, P.Q.	Port Arthur, Ont.
Chatham, Ont.	Prince Albert, Sask.
Charlottetown, P.E.I.	Quebec, P.Q.
Chicoutimi, P.Q.	Regina, Sask.
Cornwall, Ont.	St. Catharines, Ont.
Drummondville, P.Q.	St. Hyacinthe, P.Q.
Edmonton, Alta.	St. Jean, P.Q.
Fort William, Ont.	St. Jerome, P.Q.
Fredericton, N.B.	Saint John, N.B.
Galt, Ont.	St. Thomas, Ont.
Glace Bay, N.S.	Sarnia, Ont.
Granby, P.Q.	Saskatoon, Sask.
Guelph, Ont.	Sault Ste. Marie, Ont.
Halifax, N.S.	Shawinigan Falls, P.Q.
Hamilton, Ont.	Sherbrooke, P.Q.
Hull, P.Q.	Simcoe, Ont.
Joliette, P.Q.	Smiths Falls, Ont.
Jonquiere-Kenogami, P.Q.	Sorel, P.Q.
Kamloops, B.C.	Stratford, Ont.
Kenora, Ont.	Sudbury, Ont.
Kingston, Ont.	Sydney, N.S.
Kirkland Lake, Ont.	Thetford Mines, P.Q.
Kitchener, Ont.	Timmins, Ont.
Leamington, Ont.	Toronto, Ont.
Lethbridge, Alta.	Trail, B.C.
Lévis, P.Q.	Trenton, Ont.
Lindsay, Ont.	Trois Rivières, P.Q.
London, Ont.	Truro, N.S.
Medicine Hat, Alta.	Valleyfield, P.Q.
Moncton, N.B.	Vancouver, B.C.
Montreal, P.Q.	Victoria, B.C.
Moose Jaw, Sask.	Victoriaville, P.Q.
Nanaimo, B.C.	Waterloo, Ont.
Nelson, B.C.	Welland, Ont.
New Glasgow, N.S.	Windsor, Ont.
New Westminster, B.C.	Winnipeg, Man.
Niagara Falls, Ont.	Woodstock, Ont.
	Yorkton, Sask.

PARCELS. The special delivery fee on parcels
mailed in Canada for delivery at the above cities in
Canada is 20c.

5. Registration

The scale of Registration Fees in addition to the
Postage on all classes of matter except parcel post, to
addresses in Canada is as follows:—

Indemnity up to \$25.00, fee	10c.
" " 50.00, fee	20c.
" " 75.00, fee	30c.
" " 100.00, fee	40c.

In the case of registered articles posted in Canada
addressed to places in the United States or to other
Postal Union Countries, the registration fee is as
follows:—

United States:	
Indemnity not exceeding	\$25.00.....10c.
Other Postal Union Countries:	
Indemnity not exceeding	50 francs....10c

An acknowledgment of receipt may be obtained by
the sender of a registered article on payment of a
special fee of 10 cents, in addition to the postage and
registration fee, if the Acknowledgment of Receipt is
asked for when the registered article is posted, or for
20 cents if asked for afterwards.

INDEMNITY FOR REGISTERED ARTICLES

Indemnity will be paid, provided the loss of
the registered article is reported to the Department
within one year of the date of posting, upon receipt of
certain sworn statements of the persons concerned.

Canada.—In the case of registered articles posted in Canada for delivery in Canada, indemnity covers not only loss, but also rifling and damage. Indemnity is provided at scale of charges shown above.

SECOND CLASS MATTER

6. Transient Newspapers

Transient newspapers and periodicals include all newspapers and periodicals published in Canada, other than *Canadian newspapers sent from the office of publication and British, Canadian and foreign newspapers posted by new dealers.* When addressed to any place within the Dominion, the United States or Mexico, and, when published in Canada, and addressed to any place in Great Britain, or to places within the Empire, France, Spain and North and South America they must be prepaid at the following rate by Postage Stamp:—

One cent per four oz. or fraction of four oz., but to Australia a minimum payment of 2c is required.

To countries other than those mentioned above the rate is one cent for two oz. or fraction thereof.

Transient newspapers and periodicals not published in Canada are subject to the ordinary printed matter rate of 1 cent per 2 ozs. for all countries except Canada, U.S.A. and Mexico.

7. Newspapers and Periodicals

Printed and published in Canada and posted from the office of publication.

The general rate on newspapers and periodicals *printed and published in Canada* and issued not less frequently than once a month, mailed by the publishers at the Post Office at the place where they are published, and addressed to regular subscribers or to new dealers (not resident in the place of publication) in Canada, Great Britain and places within the British Empire, is a bulk rate of 1½c. per pound. This rate is subject to a number of provisos.

The postage on *bona fide* specimen newspapers, and on papers and periodicals published less frequently than once a month, is 2 cents per lb.

8. British and Foreign Newspapers posted by Newsdealers in Canada

British and foreign publications as well as Canadian publications, if authorized by the Department may be posted by newsdealers in Canada to subscribers in Canada at the rate of 2 cents per lb. They cannot however be posted at that rate for local delivery at places where there is a free letter carrier service. Newsdealers may also post recognized Canadian newspapers and periodicals to regular subscribers in Great Britain and places within the Empire, at the bulk rate of 2 cents per pound.

9. Books, Limits of Weight, etc.

A Book Packet may contain any number of separate books. Limit of weight for post in Canada, 5 lbs. For British and foreign post, 4 lbs. 6 ozs., but in case of a single book, a weight of 11 lbs. is allowed in the domestic mails, also in mails for the United States and Mexico. The limit of weight for a single book sent to Great Britain or other countries is 6 lbs. 9 ozs. Limit of size, (domestic) — in no case must the combined length and girth exceed 6 feet. For all other countries no packet may exceed 3 feet in the combined length, breadth, and depth, but the greatest dimension must not exceed 2 feet, unless in the form of a roll when the length and twice the diameter must not exceed 3 feet 3 inches, but the greatest dimension must not exceed 2 feet 8 inches.

Book packets must be put up in such a way as to admit of contents being easily examined. They may contain an unsealed invoice, but must not contain any letter or sealed inclosure.

Books for the use of the blind are free of Canadian postage when addressed to places in Canada, Newfoundland, the United States and Mexico.

THIRD CLASS MATTER

10. Printed Matter, Circulars, Samples, Miscellaneous Matter

Miscellaneous matter, described as under, may pass between places in the Dominion of Canada or outside of Canada upon prepayment of 1c. for each 2 oz.

DEFINITION OF MISCELLANEOUS MATTER

Matter (other than newspapers and periodicals), wholly in print without reference to process, such as circulars, catalogues, calendars, hand-bills, books, pamphlets, printed forms, maps, paper patterns, prints, drawings, etc., the following partly-written and partly-printed matter:—militia and school returns, customs manifests, voters' lists, school or college examination papers and educational exercises passing between colleges and extra-mural students, etc. To come within the class of Miscellaneous Matter the material printed upon must be either paper, cardboard or parchment.

REGULATIONS RE UNSEALED PACKAGES

No letter or other communication intended to serve the purpose of a letter may be sent or inclosed in any such package or thing mentioned, and the same must be sent in covers open at the ends or sides, or otherwise so put up as to admit of the contents being, if necessary, easily withdrawn for examination by the officers of the Post Office to ensure compliance with this provision (if enclosed in sealed envelopes notched at the ends or sides, or with the corners cut off, letter rate of postage will be charged).

EXCEPTION FOR U.S.A.

Printed matter exchanged between the United States and Canada, other than circulars and miscellaneous printed matter in packages weighing 8 ounces or less, but including books and catalogues having 24 pages or more although said books or catalogues weigh 8 ounces or less, may be tied with a string or fastened with gummed paper tape, provided such packages containing printed matter are marked or stamped "PRINTED MATTER," and bear the name and address of the sender and the printed inscription "M y be opened for postal and customs inspection."

Articles of printed matter and parcel post addressed to all countries with the exception of Canada and the United States must continue to be sent as formerly in unsealed packages.

DEFINITION OF CIRCULARS

Circulars are communications in print, or produced by a multiplying process easy to recognise, but not direct from a typewriting machine, which are issued in identical terms to several individuals. A circular may, without becoming liable to a higher rate of postage, have a written date and signature, and may have the name of the addressee repeated in writing inside. Reproductions or imitations of hand or typewritten matter, in order to be accepted as circulars, must be handed in at the post office wicket, in a number not less than twenty identical copies, separately addressed. Failure to comply with either of these conditions will subject the article to letter rate of postage.

PAPER FOR BLIND

Writing paper specially prepared for the use of the blind transmitted from a recognized Institution for the Blind in Canada to blind persons for their own use is allowed to pass at the rate of 1 cent for each 4 lb. or fraction thereof; but before any Institution can post such paper at the above rate the Post Office Department at Ottawa must be satisfied as to its claim to be considered an Institution for the Blind.

LIMIT OF WEIGHT, ETC.

The limit of weight for a packet of miscellaneous matter is 5 lbs., and in no case must the length and girth combined exceed 4 feet.

Printed or written requests for return are recognized on books, miscellaneous matter, samples and parcels of merchandise addressed to places within the Dominion, or in the United States, and same will be returned direct to the sender, subject to the payment by the sender, on delivery to him through the Post Office, of the full amount of postage to which the article was in

the first place liable, together with any charges rated thereon on account of any deficiency in the original prepayment.

Printed matter should be fully prepaid at the time of posting and will not be forwarded unless at least partly prepaid.

11. Samples, Canada, U.S.A. and Mexico

Samples of Merchandise and Goods not having saleable value and not exceeding 1 lb. in weight, may be posted in Canada, to be forwarded to any place in the Dominion, U.S.A., or Mexico, on prepayment of a rate of 1 cent for each 2 ozs. or fraction thereof under the following regulations:

Size limit: Canada 18 in. x 8 in. x 4 in., or if in the form of a roll 18 inches in length by 6 inches in diameter. Other countries: length, breadth and depth combined, 3 ft. but greatest dimension must not exceed 2 ft. Roll length and twice diameter 3 ft. 3 in. but greatest dimension must not exceed 2 ft. 8 in.

Samples must be sent in covers open at the ends, so as to be easy of examination. Samples, however, of seeds drugs, &c., which cannot be sent in open covers, may be enclosed in bags of linen, or such like material, fastened in such a manner that they may be readily opened.

There must be no writing upon or in any packet of samples, except the address of the person for whom it is intended, the address of the sender, a trade mark or number and the price of the articles, or such words as may be necessary to indicate precisely the origin and nature of the merchandise.

Articles of saleable value even when intended to serve as samples, or goods sent for sale or in execution of an order, however small the quantity may be, or any article sent by one private individual to another, which are not actually trade samples, are not admissible.

Liquids (except intoxicating liquors), oils, etc., may be sent by mail in the Dominion if put up carefully in strict accordance with the directions given in the Postal Guide and ascertainable at any post office.

12. Samples for Great Britain and Foreign Countries

Samples of Merchandise, when addressed to places in Great Britain, must not exceed 1 lb. in weight, and must be prepaid. Size limit, length, breadth and depth combined, 3 ft. but greatest dimension must not exceed 2 ft. Roll length and twice diameter 3 ft. 3 in. but greatest dimension must not exceed 2 ft. 8 in. See page 229 Table of Rates.

Samples of liquids (except intoxicating liquors), oils, glass, etc., are admitted as samples provided they are put up in strict accordance with the directions given in the Postal Guide.

13. Commercial Papers, British and Foreign Post

Commercial papers mailed in Canada, for delivery in Canada, are liable to the letter rate of postage up to a weight of 16 ozs. and 1c per 2 oz. or fraction thereof, after. To all other countries the rate is 1 cent per 2 ozs. but each packet must have a minimum prepayment of 5 cents covering a weight of 10 ozs. prepayment compulsory. Size limit, length, breadth and depth combined, 3 ft. but greatest dimension must not exceed 2 ft. Roll length and twice diameter 3 ft. 3 in. but greatest dimension must not exceed 2 ft. 8 in. The weight must not exceed 4 lbs. 6 ozs.

"Commercial Papers" are understood to comprise all papers or documents written or drawn wholly or partly by hand (except letters or communications of the nature of letters or other papers or documents having the character of an actual and personal correspondence), documents of legal procedure, deeds drawn up by public, functionaries, copies of or extracts from deeds under private seal and (whether written or printed on stamped or unstamped paper) way bills, bills of lading, invoices and other documents of a mercantile character, documents of insurance and other public companies, also open letters and post cards of ancient date which have already fulfilled their original purpose, also copies thereof.

FOURTH CLASS MATTER

14. Parcel Post in Canada

TABLE OF RATES

The maximum charge on any parcel shall not exceed 1c. per ounce, with a minimum prepayment of 3c. which will cover a weight up to and including three ounces.

Parcels are liable to 1 cent an ounce on excess weight over even pound until next pound or group rate is reached.

See Notes Above		1 lb	2 lb	3 lb	4 lb	5 lb	6 lb	7 lb	8 lb	9 lb	10 lb	11 lb	12 lb	13 lb	14 lb	15 lb	15 to 20 lbs	20 to 25 lbs
To any Post Office within 20 miles (irrespective of Provincial Boundary)...		05	07	09	11	13	15	17	.18	.19	.20	.21	.22	.23	.24	.25	.30	.35
To any Post Office beyond 20 miles but in same Province...		11	16	21	26	31	36	41	.46	.51	.56	.61	.66	.71	.76	.81	.85	.90
From a Post Office in any Province to a Post Office in the immediately adjoining Province...		12	20	28	35	42	49	56	.63	.69	.75	.80	.85	.90	.95	1.00	1.15	1.25
To or from any P.O., in Province of	To or from any P.O. in the Province of																	
NB, NS, PEI, Ontario		13	22	31	40	49	58	67	.75	.83	.90	.97	1.04	1.11	1.18	1.25	1.50	1.75
NB, NS, PEI, Manitoba		14	26	38	50	62	74	86	.98	1.09	1.20	1.31	1.42	1.53	1.64	1.75	2.00	2.25
NB, NS, PEI, Sask., Alta., B.C., Yukon*		15	28	41	54	67	80	92	1.04	1.16	1.28	1.40	1.52	1.63	1.74	1.85	2.20	2.50
Quebec	Manitoba	13	22	31	40	49	58	67	.75	.83	.90	.97	1.04	1.11	1.18	1.25	1.50	1.75
Quebec	Saskatchewan	14	26	38	50	62	74	86	.98	1.09	1.20	1.31	1.42	1.53	1.64	1.75	2.00	2.25
Quebec	Alta., B.C., Yukon*	15	28	41	54	67	80	92	1.04	1.16	1.28	1.40	1.52	1.63	1.74	1.85	2.20	2.50
Ontario	Saskatchewan	13	22	31	40	49	58	67	.75	.83	.90	.97	1.04	1.11	1.18	1.25	1.50	1.75
Ontario	Alberta	14	26	38	50	62	74	86	.98	1.09	1.20	1.31	1.42	1.53	1.64	1.75	2.00	2.25
Ontario	B.C. or Yukon*	15	28	41	54	67	80	92	1.04	1.16	1.28	1.40	1.52	1.63	1.74	1.85	2.20	2.50
Manitoba	Alberta	13	22	31	40	49	58	67	.75	.83	.90	.97	1.04	1.11	1.18	1.25	1.50	1.75
Manitoba	Br. Columbia	14	26	38	50	62	74	86	.98	1.09	1.20	1.31	1.42	1.53	1.64	1.75	2.00	2.25
Manitoba	Yukon*	15	28	41	54	67	80	92	1.04	1.16	1.28	1.40	1.52	1.63	1.74	1.85	2.20	2.50
Saskatchewan	Br. Columbia	13	22	31	40	49	58	67	.75	.83	.90	.97	1.04	1.11	1.18	1.25	1.50	1.75
Saskatchewan	Yukon*	14	26	38	50	62	74	86	.98	1.09	1.20	1.31	1.42	1.53	1.64	1.75	2.00	2.25
Alberta	Yukon*	13	22	31	40	49	58	67	.75	.83	.90	.97	1.04	1.11	1.18	1.25	1.50	1.75

†The Maritime Provinces, New Brunswick, Nova Scotia and P.E.I. are considered as one Province.

*Restricted parcel post service to Yukon during winter.

Consult local postmaster for rate on parcels weighing over 10 lbs. addressed for delivery in the Yukon or at Atlin or Telegraph Creek, B.C.

For rates on Air Stage Services Consult local Postmaster.

Parcel Post packets totally unpaid will be sent to the District Dead Letter Office.

Parcels must be prepared for mailing in such manner that the contents can be easily examined.

It is desirable that the sender's address should appear either inside the parcel or on the cover. This must be kept distinct from the address proper.

Redirected parcels or other articles posted in Canada prepaid at parcel post rates are chargeable with additional postage at the rate which would have been chargeable had they been originally mailed from the office of redirection to the new address, except in cases where the forwarding address is within the province to which the parcel was originally addressed, when no redirection charge is to be made.

The limit of weight for a Parcel Post packet is 25 pounds, and in no case must the combined length and girth exceed six feet.

For Special Delivery, see note 4.

Parcel Post packets cannot be registered but can be insured (*Insurance is free up to \$50. For fees and regulations for insurance of parcels, see paragraph No. 17 "Insurance".*)

15. Parcel Post to Great Britain and Other Countries

Closed parcels are exchanged by direct mail between Canada and the following countries: Antigua, Argentina, Australia, Bahamas, Bermuda, Barbados, Belgium, Brazil, China, Cuba, Dominica, Eire, Fiji, Great Britain and Northern Ireland, France, Germany, Grenada, Hong Kong, Holland, Italy, Jamaica, Mexico, Montserrat, Newfoundland, New Zealand, St. Lucia, St. Kitts, St. Pierre and Miquelon, St. Vincent, Sweden, Trinidad, Union of South Africa and Venezuela.

Parcels may also be sent to and received from any country with which the British Post Office maintains a parcel post.

Parcels for the Union of South Africa, British West Indies, Costa Rica, Cuba, Dominican Republic, Netherlands West Indies, Guadeloupe, Haiti, and Central and South American countries may be forwarded via New York, and when intended for transmission by that route should be legibly marked "Via New York".

For rates enquire at Post Office.

Parcels for, or sent via, Great Britain, pass exclusively in the mails conveyed by ships on the direct route between Canada and the United Kingdom.

Parcels for Antigua, Argentina, Australia, Bahamas, Barbados, Bermuda, British Guiana, Brazil, China, Cuba, Dominica, Fiji, Grenada, Hong Kong, Jamaica, New Zealand, St. Lucia, St. Vincent, St. Kitts, Trinidad, Union of South Africa and Venezuela, are forwarded via Canada and the United States according to rate of prepayment. Gift parcels for Japan and to the British zone in Germany, 11 lbs, may now be mailed. Apply to Post Office for regulations.

LIMITS OF WEIGHT AND SIZE

General limit of weight—15 lbs.

For parcels addressed to countries where limit of weight is restricted to 11 lbs. or 20 lbs., enquire at Post Office.

Limit of size—3½ feet in length, width or depth, but in no case must the length and girth combined exceed 6 feet.

Every Parcel must be fully prepaid by postage stamps.

A Parcel must not contain a letter or any writing in the form of a letter, or any explosive, combustible, or dangerous articles.

For each Parcel a Customs Declaration must be securely affixed by mucilage or paste to the parcel to which it relates.

Parcels must be handed to the Postmaster; in no case should they be dropped into a letter box or other receptacle for mail matter. Parcels to Great Britain may be insured. See par. No. 17, "Insurance". See also 15a Gift Parcels.

15a. Gift Parcels for Overseas

REGULATIONS OF THE UNITED KINGDOM FOR CIVILIANS

In 1944, British government regulations were made effective imposing the Purchase Tax on civilian recipients of gifts from overseas other than foodstuffs and used clothing.

Subject to the above paragraph, bona fide unsolicited gifts addressed to individuals in the United

Kingdom, whether they include rationed foods or not, may be sent by parcel post. They must be plainly marked as GIFTS.

Gift parcels for civilians in the United Kingdom must not exceed 20 pounds in weight, must be clearly marked as "Gifts", and must not be imported into the U.K. as merchandise or for sale. The former limit of 1 parcel per month is abolished, and any quantity of one foodstuff may be sent, up to 20 lbs.

Gift parcels of food must not be insured.

Recipients may be liable for any customs duty or purchase tax applicable.

Customs declarations should show details as to weight and value of goods included in these gift parcels.

The above restrictions do not apply to gifts for licensed charitable organizations in the United Kingdom who have been authorized to import gifts duty free.

The parcel post rates to the United Kingdom are 24c for the first lb. and 18c for each additional pound up to 10 lb. On parcels weighing over 10 lb. up to 15 lb. the postage is \$2.50; on parcels weighing over 15 lb. up to 20 lb. (the limit of weight) the postage is \$3.00.

16. Parcel Post for United States

General merchandise (parcel post) addressed to places in the United States or its possessions (except the Philippine Islands) is liable to postage at the rate of fourteen cents a pound up to 10 lbs.; over 10 lbs. and up to 15 lbs., \$1.75 per parcel.

The maximum charge on any parcel up to 8 oz. shall not exceed 1c. an ounce, except that a minimum prepayment of 3c. is required which prepayment will cover a weight up to and including 3 ounces.

Parcels must be accompanied by a Customs Declaration, and should be open to inspection (unsealed), but sealed packages may be accepted providing sender's name and address is shown by printed label or rubber stamp, and nature of contents indicated.

17. Insurance of Parcel Post

Parcels posted in Canada for delivery in Canada may be insured up to \$50.00 without insurance fee, if so requested by the sender.

If the sender desires to insure such parcels in excess of \$50, the regular insurance fee of 12 cents to cover the additional insurance must be prepaid.

FOR DELIVERY IN UNITED STATES

3 cents for insurance not exceeding \$5.									
6 cents for insurance exceeding \$5 and not exc'd'g \$25.									
12	"	"	"	"	"	"	"	"	\$25 " " " \$50.
30	"	"	"	"	"	"	"	"	\$50 " " " \$100.

FOR DELIVERY IN OTHER COUNTRIES.

Parcels posted in Canada for delivery in Australia, Great Britain and Northern Ireland, Newfoundland, and New Zealand—also parcels intended for transmission via England addressed to foreign countries to which Great Britain extends insurance, may be insured against loss, rifling or damage while in the custody of the postal service at the following rates: 12 cents for insurance not exceeding \$50.

30 cents for insurance exceeding \$50 and not exceeding \$100.

Particulars as to articles which cannot be accepted for insurance or insured against damage, may be ascertained from the local Postmaster.

18. C. O. D. Service in Canada

Parcels may be sent C.O.D. within Canada whereby charges due the sender up to \$100.00 may be collected from the addressee and remitted to the sender by post office money order. C.O.D. parcels must be mailed at a money order post office but may be addressed to any post office in Canada or to any rural route. A C.O.D. tag, procurable at all money order post offices, must be used. Rural routes are for this purpose considered as money order post offices. C.O.D. fees are as follow: 10c if not more than \$2.00 is to be collected; 15c if more than \$2.00 but not more than \$50.00 is to be collected; 30c if more than \$50.00 is to be collected. C.O.D. fee is paid by postage stamps affixed by the sender in addition to the ordinary postage. C.O.D. fee covers insurance where parcels are prepaid at parcel post rates and registration where articles are prepaid at other than parcel post rates. The sender of a C.O.D. parcel may include postage and C.O.D. fee in the amount to be collected. It is forbidden to send

articles C.O.D. which have not been ordered or requested by the addressees and articles may not be examined before payment of the C.O.D.

The charges on C.O.D. articles may be increased, decreased or cancelled upon request of sender, made through Postmaster at office of mailing.

Note: Money order offices are shown in italics in the list of Post Offices in Canada commencing on page 88.

19. Prohibited Articles

All explosive, dangerous or destructive substances intoxicating liquors, glass bottles or glass in any form liable to break, and all matter subject to speedy decay, all obscene or immoral books, publications, pictures, etc., libellous post cards and letters the covers of which bear words of an offensive character, and letters and circulars relating to illegal lotteries or other fraudulent schemes. Enquiry should be made at the Post Office in regard to transmitting game, raw furs, skins, plumage, etc., by mail.

21. Domestic Money Orders

Post Offices at which Money Orders are issued and paid, are distinguished in the List of Post Offices, page 88, by being printed in *italics*.

The Commissions, inclusive of 3c. tax, on Money Orders issued in Canada for payment in Canada, Antigua, Bahamas, Barbados, Bermuda, British Guiana, British Honduras, Caicos Islands, Cayman Islands, Dominica, Grenada, Jamaica, Montserrat, Nevis, Newfoundland and Labrador, St. Christopher (St. Kitts), St. Lucia, St. Vincent, Tobago, Trinidad, Turks Islands, and Virgin Islands are as follows:—

Up to \$5.00.....10c.	\$40.01 to \$60.00....21c.
\$5.01 to \$10.00....12c.	60.01 to 80.00....23c.
10.01 to 20.00....16c.	80.01 to 100.00....27c.
20.01 to 40.00....18c.	

Owing to the unsettled state of Exchange the rates of commission on money orders issued for payment in the United States (including Guam, Hawaii, Panama Canal Zone, Philippine Islands (Commonwealth of), Puerto Rico, Tutuila (Samoa), Virgin Islands of United States, Cuba, Isle of Pines, and Mexico, cannot be furnished in advance.

Information as to the rates in force, from time to time, can be obtained at any post office authorized to transact money order business.

Foreign Money Orders

The commissions on Money Orders issued in Canada for payment in Great Britain and Empire countries not included in the above are as follows:

Up to \$5.00.....10c.	\$30.01 to \$50.00....33c.
\$5.01 to \$10.00....15c.	50.01 to 70.00....43c.
10.01 to 30.00....23c.	70.01 to 100.00....53c.

The following commissions are to be collected on Money Orders payable in all other foreign countries:

Up to \$10.00....18c.	\$50.01 to \$60.00....63c.
\$10.01 to \$20.00....23c.	60.01 to 70.00....73c.
20.01 to 30.00....33c.	70.01 to 80.00....83c.
30.01 to 40.00....43c.	80.01 to 90.00....93c.
40.01 to 50.00....53c.	90.01 to 100.00....1.03

22. Postal Notes

Ordinarily payable only in Canada and Newfoundland.

Denominat'n.	Commis'n.	Denominat'n.	Commis'n.
\$0.30.....2 cents.		\$1.25.....5 cents.	
0.40.....2 "		1.50.....5 "	
0.50.....3 "		2.00.....6 "	
0.60.....3 "		2.50.....6 "	
0.70.....3 "		3.00.....6 "	
0.80.....3 "		4.00.....6 "	
0.90.....3 "		5.00.....6 "	
1.00.....3 "			

Postal Notes of the \$10.00 denomination, commission 8c., are sold at Post Offices at which money orders are not issued.

Postal Note Scrip issued in 1, 2, 5, 10 and 25 cent denominations provides for small remittances separate from Notes.

Ord amounts up to but not exceeding 9c. may be added by affixing Postal Note Scrip. Ordinary postage stamps not allowed.

On Notes under \$1.00 Scrip for an amount over 9 cents may be affixed provided the combined value of the Note and Scrip does not exceed \$1.00.

23. International Reply Coupons

Coupons exchangeable for a postage stamp or stamps representing the postage on a single rate letter from any other country (except Germany and Japan) to Canada can be purchased at any Post Office at the price of 12 cents each for the purpose of prepaying replies to letters, and similar coupons will be exchanged at Canadian Post Offices for Canadian Stamps to value of 5 cents.

24. Imperial Reply Coupons.

Imperial Reply Coupons exchangeable for a postage stamp or stamps representing the postage on a single rate letter from any country within the British Empire to Canada, can be purchased at any Post Office, for the price of 5 cents each, for the purpose of prepaying replies to letters.

Persons receiving Imperial Reply Coupons in letters from Great Britain or any other country within the Empire can have them exchanged at any Post Office for Canadian stamps of the value of 4 cents.

POST OFFICE SAVINGS BANKS

are established at the General Office and at over 1,700 other offices. Sums of \$1.00 or any multiple of \$1.00 may be deposited, but the maximum sum which may be received from any one depositor in any year, ending the 31st March, is \$1,500, and the total sum which may be received to the credit of any depositor is \$5,000, exclusive of interest. Interest at the rate of two per cent. per annum is allowed on deposits. Withdrawals, in cash on demand, up to \$100 may be made at any Savings Bank Office.

PROFIT TABLE

The following table shows the percentage which must be added to the cost to effect a given percentage of profit on the sale. Example: You wish to price goods to make a profit of 25% of the Selling Price. Locate 25% in the right hand column; the figure to the left of 25 shows that 33½% must be added to the cost price.

Add % to Cost	To make % Profit on Sales	Add % to Cost	To make % Profit on Sales	Add % to Cost	To make % Profit on Sales	Add % to Cost	To make % Profit on Sales
1	.99	14	12.28	27	21.26	38	27.54
2	1.96	15	13.04	28	21.88	39	28.06
3	2.91	16	13.79	29	22.48	40	28.57
4	3.85	16½	14.29	30	23.08	41	29.08
5	4.76	17	14.53	31	23.66	42	29.58
6	5.66	18	15.25	32	24.24	43	30.07
7	6.54	19	15.97	33	24.81	44	30.56
8	7.41	20	16.67	33½	25.00	45	31.03
9	8.27	21	17.36	34	25.37	46	31.51
10	9.09	22	18.03	35	25.93	47	31.97
11	9.91	23	18.70	36	26.47	48	32.43
12	10.71	24	19.35	37	27.01	49	32.88
12½	11.11	25	20.00	37½	27.27	50	33½
13	11.50	26	20.63				

TABLE FOR FIGURING NET PROFITS

If your cost of doing business figured on sales is represented by one of the figures in the top horizontal line, and you advance your goods above delivered cost at one of the percentages in left hand column,—your percentage of net profit is represented by the figure at the junction of the two columns.

%	10%	11%	12%	13%	14%	15%	16%	17%	18%	19%	20%	21%	22%	23%	24%	25%
25	10	9	8	7	6	5	4	3	2	1	00	1 Loss	2 Loss	3 Loss	4 Loss	5 Loss
33⅓	15	14	13	12	11	10	9	8	7	6	5	4	3	2	1	00
40	18⅔	17⅔	16⅔	15⅔	14⅔	13⅔	12⅔	11⅔	10⅔	9⅔	8⅔	7⅔	6⅔	5⅔	4⅔	3⅔
50	23⅓	22⅓	21⅓	20⅓	19⅓	18⅓	17⅓	16⅓	15⅓	14⅓	13⅓	12⅓	11⅓	10⅓	9⅓	8⅓
60	27½	26½	25½	24½	23½	22½	21½	20½	19½	18½	17½	16½	15½	14½	13½	12½
75	32¾	31¾	30¾	29¾	28¾	27¾	26¾	25¾	24¾	23¾	22¾	21¾	20¾	19¾	18¾	17¾
100	40	39	38	37	36	35	34	33	32	31	30	29	28	27	26	25

EXPLANATION:—If your cost of doing business is 15% of your gross sales and you mark a line at 25% above cost, your net profit is 5% on sales as shown in the diagram. If your cost of doing business is 18% and you mark a line at 60% above cost, your net profit is 19½% of sales.

TABLE FOR FINDING THE SELLING PRICE
OF ANY ARTICLE

COST TO DO BUSINESS	NET PER CENT PROFIT DESIRED																					
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	20	25	30	35	40	50	
15%	84	83	82	81	80	79	78	77	76	75	74	73	72	71	70	65	60	55	50	45	35	
16%	83	82	81	80	79	78	77	76	75	74	73	72	71	70	69	64	59	54	49	44	34	
17%	82	81	80	79	78	77	76	75	74	73	72	71	70	69	68	63	58	53	48	43	33	
18%	81	80	79	78	77	76	75	74	73	72	71	70	69	68	67	62	57	52	47	42	32	
19%	80	79	78	77	76	75	74	73	72	71	70	69	68	67	66	61	56	51	46	41	31	
20%	79	78	77	76	75	74	73	72	71	70	69	68	67	66	65	60	55	50	45	40	30	
21%	78	77	76	75	74	73	72	71	70	69	68	67	66	65	64	59	54	49	44	39	29	
22%	77	76	75	74	73	72	71	70	69	68	67	66	65	64	63	58	53	48	43	38	28	
23%	76	75	74	73	72	71	70	69	68	67	66	65	64	63	62	57	52	47	42	37	27	
24%	75	74	73	72	71	70	69	68	67	66	65	64	63	62	61	56	51	46	41	36	26	
25%	74	73	72	71	70	69	68	67	66	65	64	63	62	61	60	55	50	45	40	35	25	

RULE

Divide the cost (invoice price with freight added) by the figure in the column of "net rate per cent profit desired" on the line with per cent it cost you to do business.

EXAMPLE:

If a wagon costs.....	\$60.00	$\begin{array}{r} 76/61.2000/\$80.50 = \text{the selling price} \\ \hline 608 \\ 400 \\ \hline 380 \\ 200 \\ \hline 152 \end{array}$
Freight.....	1.20	
	\$61.20	
You desire to make a net profit of..... 5%		
It costs you to do business..... 19%		
Take the figure in column 5 on line with 19 which is 76		

The percentage of cost of doing business and profit are figured on selling price.

RAILWAYS IN CANADA

WITH THEIR EQUIPMENT AND PRINCIPAL OFFICIALS, AND NAME OF EXPRESS COMPANY OPERATING OVER (OR CONNECTING WITH) THEIR LINE
ALSO CANADIAN PACIFIC AIR LINES LTD. AND TRANS-CANADA AIR LINES LTD.

See also "List of old and new names of Railways," page 80-81

ALGOMA CENTRAL AND HUDSON BAY RAILWAY

Express Co.—Algoma Central
322 miles. 36 locomotives. 1182 cars.
President—E. B. Barber, Sault Ste. Marie, Ont.
Purchasing Agent—F. H. Allinson, Sault Ste. Marie, Ont.
Traffic Manager—J. P. Mader, Sault Ste. Marie, Ont.

ALMA AND JONQUIERE RAILWAY

Express Co.—Canadian National
11 miles. 3 locomotives. 7 cars.
President—W. C. Duncan, Montreal, Que.
Manager and General Auditor—T. J. Butler, Isle Maligne, P.Q.

BRITISH COLUMBIA ELECTRIC RAILWAY

Express Co., none (Canadian National and Canadian Pacific Exp. Cos. connect).
114 miles. 14 electric locomotives. 160 cars.
President—A. E. Grauer, Vancouver, B.C.
Vice-Presidents—E. W. Arnott, J. L. McLean, T. M. Moran, Vancouver, B.C.
General Freight and Passenger Agent—W. D. Power, Vancouver, B.C.
Purchasing Agent—G. L. Haszard, Vancouver, B.C.

CANADA AND GULF TERMINAL RAILWAY

Express Co.—None
(Canadian National Exp. Co. connects)
33 miles. 5 locomotives. 41 cars.
President—J. A. O'Brien, Ottawa, Ont.
Sec. Treas.—A. S. Clarke, Montreal, Que.
General Superintendent—T. J. Fouhy, Mont Joli, Que.

CANADIAN NATIONAL RAILWAYS

Express Co.—Canadian National.
23,462 miles including C. Vt. Ry. (422 miles)
D. W. and P. Ry. (173 miles) and lines in U.S.A. (1,168 miles). 2,520 locomotives. 108,600 cars.
President and Chairman—R. C. Vaughan, Montreal, Que.
Vice President and Executive Asst.—M. A. Metcalf, Montreal, Que.
Vice-Presidents—Chas. D. Cowie, T. H. Cooper, Alistair Fraser, N.B. Walton, D. McK. Ford, S.W. Fairweather, Montreal, Que.; J.F. Pringle, Toronto, Ont.; J. P. Johnson, Moncton, N.B.; W. R. Devenish, Winnipeg, Man.; C. A. Skog, Detroit, Mich.
Director of Public Relations, W. S. Thompson, Montreal, Que.
Purchasing Agents—E. A. Bromley, Montreal, Que.; A. J. Wilnot, Moncton, N.B.; T. M. Pye, Halifax, N.S.; J. W. Corbett, Toronto, Ont.; T. P. Harris, Winnipeg, Man.; H. C. Bridger, Vancouver, B.C.; E. A. Marples, Edmonton, Alta.; H. M. Dewart, Detroit, Mich.
General Passenger Traffic Manager—A. A. Gardiner, Montreal, Que.
General Freight Traffic Manager—J. Pullen, Montreal, Que.
Passenger Traffic Managers, A.M. Kirk, Toronto, Ont.; W. Stapleton, Winnipeg, Man.
General Passenger Agents—M. E. Doke, Montreal, Que.; F. L. Dougan, Moncton, N.B.; R. C. Gadsby, Toronto, Ont.; H. J. Nevin, Montreal, Que.; W. G. Connolly, Winnipeg, Man.; K. E. McLeod, Vancouver, B.C.

CANADIAN PACIFIC RAILWAY

Express Co.—Canadian Pacific
17,035 miles. 1,787 locomotives. 83,235 cars.
Chairman and President—W. M. Neal, Montreal, Que.
Vice-Presidents—G. A. Walker, K.C., L.B. Unwin, Geo. Stephen, E. A. Leslie, W. Manson, B. W. Roberts, D. I. McNeill, K.C., Montreal, Que.; N.R. Crump, Toronto, Ont.; W.A. Mather, Winnipeg, Man.; G. B. Baillie, Vancouver, B.C.
General Purchasing Agent—John Eaton, Montreal, Que.

Passenger Traffic Manager—R. G. McNeillie, Montreal, Que.
Freight Traffic Manager—C. E. Jefferson, Montreal, Que.
General Managers—D.S. Thomson, Toronto, Ont., J.I. Mackay, Winnipeg, Man.
General Manager of Communications—W. D. Neil, Montreal, Que.
General Passenger Agents—H. C. James, Montreal, Que.; H. A. Lee, Toronto, Ont.; Wm. Horder, Winnipeg, Man.; W. D. Buchanan, Vancouver, B.C.

CENTRAL VERMONT RAILWAY

(Owned by Canadian National Railways)
Express Co.—Railway Express Agency
422 miles (only 23 miles in Canada). 52 locomotives. 1,787 cars.
General Freight Agent—W. A. Kember, Boston, Mass.
General Passenger Agent—S. C. Vaughan, St. Albans, Vt.
Purchasing Agent—H. M. Dewart, Detroit, Mich.
Superintendent, Motive Power and Car Equipment—H. T. Nowell, St. Albans, Vt.

CUMBERLAND RAILWAY AND COAL COMPANY

Express Co.—Canadian National
32 miles. 4 locomotives. 72 cars.
President—Arthur Cross, Montreal, Que.
Purchasing Agent—D. S. Hines, Sydney, N.S.
General Traffic and Transportation Manager—Neil McLellan, Sydney, N.S.

DOMINION ATLANTIC RAILWAY

Express Co.—Canadian Pacific
304 miles. 21 locomotives.
(Canadian Pacific Rly. Interests)
President—W. Manson, Montreal, Que.
Vice-President—N. R. Crump, Toronto, Ont.
Manager—A. A. Dunphy, Kentville, N.S.
General Freight & Passenger Agent—A. T. Smith, Halifax, N.S.

ESQUIMAULT AND NANAIMO RAILWAY

Express Co.—Canadian Pacific
209 miles. 21 locomotives. 450 cars.
(Canadian Pacific Interests.)
President—G. H. Baillie, Vancouver, B.C.
Assistant General Manager—W. S. Hall, Vancouver, B.C.
District Passenger Agent—R. J. Burland, Victoria, B.C.
Purchasing Agent—J. Arnott, Victoria, B.C.

ESSEX TERMINAL RAILWAY

(Freight only.)
21 miles. 6 locomotives. 56 cars.
President—A. Cross, Montreal, Que.
Vice-President and Managing Director—C. B. Lang, Montreal, Que.
General Manager—A. St. C. Ryley, Walkerville, Ont.
Purchasing Agent—C. D. Henderson, Walkerville, Ont.

GRAND RIVER RAILWAY

Express Co.—Canadian Pacific
21 miles. 6 locomotives. 11 cars.
(Canadian Pacific interests)
President—N. R. Crump, Toronto, Ont.
Manager—W. D. Thompson, Preston, Ont.
General Freight and Passenger Agent—G. L. Barber, Preston, Ont.

GREATER WINNIPEG WATER DISTRICT RAILWAY

Express Co., none.
97 miles. 4 locomotives. 204 cars.
Chairman of Commissioners—W. M. Scott, Winnipeg, Man.
Superintendent—G. McFadden, St. Boniface, Man.

GREAT NORTHERN RAILWAY

Express Co.—Railway Express Agency
8,333 miles (only 199 miles in Canada). 860 locomotives. 44,550 cars.

President—F. J. Gavin, St. Paul, Minn.
General Freight Traffic Manager—Geo. F. Hardy, St. Paul, Minn.

Passenger Traffic Manager—V. J. Kenny, St. Paul, Minn.

Purchasing Agent—A. N. Crenshaw, St. Paul, Minn.

HUDSON BAY RAILWAY

(See Canadian National Railways)

LAKE ERIE AND NORTHERN RAILWAY

Express Co.—Canadian Pacific
51 miles. 3 locomotives. 10 cars.
(Canadian Pacific Interests.)

President—N. R. Crump, Toronto, Ont.

Manager—W. D. Thompson, Preston, Ont.

General Freight and Passenger Agent—G. L. Barber, Preston, Ont.

LONDON AND PORT STANLEY RAILWAY

Express Co.—Railway Express Agency
25 miles. 4 locomotives. 39 cars.

Owners—London, Ont., Railway Commission.

General Manager, E. V. Buchanan, London, Ont.

Secretary—J. E. Richards, London, Ont.

MARITIME COAL, RAILWAY AND POWER COMPANY

Express Co.—Canadian National
15 miles. 4 locomotives. 13 cars.

General Manager—N. T. Avar, Amherst, N.S.

MICHIGAN CENTRAL RAILROAD

(New York Central System)
Express Co.—Railway Express Agency
(Mileage and equipment is included in the New York Central R.R.)

President—G. Metzman, New York, N.Y.

Purchasing Agent—F. S. Austin, New York, N.Y.

General Freight Agent—L. J. Brinkman, Detroit, Mich.

General Passenger Agent—S. W. Bone, Chicago, Ill.

Chief Engineer—E. A. Dougherty, Chicago, Ill.

MONTREAL AND SOUTHERN COUNTIES RY.

Express Co.—Canadian National
54 miles. 44 passenger cars, (elec.).
2 locomotives, (elec.). 21 misc. cars.
(Canadian National Rlys. Interests)

General Manager—J. F. Pringle, Toronto, Ont.

General Superintendent, A. J. Lomas, Montreal, Que.

Superintendent—R. Cannon, St. Lambert, Que.

Purchasing Agent—E. A. Bromley, Montreal, Que.

MORRISSEY, FERNIE AND MICHEL RAILWAY

Express Co. none. (Canadian Pacific Exp. Co. connects).

5 miles. 2 locomotives. 23 cars.

General Manager, T. H. Wilson, Fernie, B.C.

NAPIERVILLE JUNCTION RAILWAY

Express Co.—Railway Express Agency
28 miles. 2 locomotives. 3 cars.

President—J. H. Nuelle, Montreal, Que.

Vice-President and Secretary—R. E. Kendrick, Montreal, Que.

General Freight and Passenger Agent—N. J. Ferguson, Montreal, Que.

NEW YORK CENTRAL RAILROAD CO.

Express Co.—Railway Express Agency
10,537 miles (only 497 miles in Canada). 3,557 locomotives. 144,215 cars.

President—G. Metzman, New York, N.Y.

General Purchasing Agent, A. L. Prentice, New York, N.Y.

General Freight Traffic Manager—J. P. Patterson, New York, N.Y.

General Passenger Traffic Manager—F. H. Baird, New York, N.Y.

NIAGARA, ST. CATHARINES AND TORONTO RAILWAY

Express Co.—Canadian National
57 miles. 55 passenger cars, (elec.). 7 locomotives, (elec.). 7 misc. work cars, (elec.). 11 buses.
(Canadian National Railways interests).

Vice-President and General Manager—J. F. Pringle, Toronto, Ont.

General Passenger Agent—R. C. Gadsby, Toronto, Ont.

Superintendent—J. R. Empringham, St. Catharines, Ont.

NORTHERN ALBERTA RAILWAYS

(Owned jointly by Canadian National and Canadian Pacific Railways.)

Express Co.—Northern Alberta
923 miles. 16 locomotives. 275 cars.

President—W. M. Neal, Montreal, Que.

Vice-President—R. C. Vaughan, Montreal, Que.

General Manager—J. M. MacArthur, Edmonton, Alta.

Superintendent—J. E. Deakin, Edmonton, Alta.

NORTHERN PACIFIC RAILWAY

Express Co.—Railway Express Agency
6,624 miles (only 66 miles of leased line in Canada).
819 locomotives. 41,415 cars.

President—C. E. Denney, St. Paul, Minn.

Freight Traffic Manager—L. R. Challoner, St. Paul, Minn.

Passenger Traffic Manager—E. E. Nelson, St. Paul, Minn.

Purchasing Agent—E. M. Willis, St. Paul, Minn.

ONTARIO NORTHLAND RAILWAY

(Owned by Province of Ontario.)

Express Cos.—Can. National and Can. Pacific.
574 miles. 54 locomotives. 812 cars.

Chairman—Col. C. E. Reynolds, North Bay, Ont.

General Manager—A. Freeman, North Bay, Ont.

Traffic Manager—R. P. C. McLeod, North Bay, Ont.

General Freight and Passenger Agent—H. H. Phillips, North Bay, Ont.

Superintendent—A. Jardine, Englehart, Ont.

Purchasing Agent—G. B. Alford, North Bay, Ont.

OSHAWA RAILWAY

(Canadian National Rys. Interests)

Express Co.—none
22 miles, 9 passenger cars, (elec.).
6 locomotives, (elec.). 3 misc. cars.

General Manager—J. F. Pringle, Toronto, Ont.

Superintendent—J. H. McDiarmid, Oshawa, Ont.

PACIFIC GREAT EASTERN RAILWAY

Express Co. none (Canadian National and Canadian Pacific Exp. Cos. connect)

348 miles. 13 locomotives. 404 cars.

Owners—Government of British Columbia.

General Manager—W. H. Tobey, Vancouver, B.C.

Superintendent—J. W. Millar, Squamish, B.C.

PERE MARQUETTE RAILROAD

Division of Chesapeake and Ohio Rly.
Express Co.—Railway Express Agency
(No Express on Canadian Lines)

201 Miles in Canada

President—R. J. Bowman, Cleveland, Ohio.

Vice-President—R. S. Marshall, Cleveland, Ohio.

General Passenger Agent—R. W. Ohlman, Detroit, Mich.

General Freight Agent—W. P. Lee, Detroit, Mich.

Purchasing Agent—R. L. Tindal, Cleveland, Ohio.

QUEBEC CENTRAL RAILWAY

Express Co.—Canadian Pacific
362 miles. 18 locomotives. 423 cars.
(Canadian Pacific interests).
President—W. Manson, Montreal, Que.
Vice-President—N. R. Crump, Toronto, Ont.
General Manager—J. N. Fraine, Sherbrooke, Que.
General Freight and Passenger Agent—J. T. Hawkins, Sherbrooke, Que.
Superintendent—F. H. Hibbard, Sherbrooke, Que.

QUEBEC RAILWAY, LIGHT AND POWER COMPANY

Express Co., none (Canadian National and Canadian Pacific Exp. Cos. connect)
30 miles. 7 locomotives. 162 cars.
General Manager—J. N. Sicard, Quebec, Que.
Superintendent—J. A. Cote, Quebec, Que.

ROBERVAL & SAGUENAY RAILWAY

Express Co.—Canadian National
29 miles. 9 locomotives. 305 cars.
President—W. C. Duncan, Montreal, Que.
Vice-President—F. L. Parsons, Montreal, Que.
Manager, L. P. Thomason, Arvida, Que.

SYDNEY AND LOUISBURG RAILWAY

Express Co.—Canadian National
118 miles. 26 locomotives. 1,037 cars.
President—Arthur Cross, Montreal, Que.
Purchasing Agent—D. S. Hines, Sydney, N.S.
General Traffic and Transportation Manager—Neil McLellan, Sydney, N.S.
Mechanical Superintendent—J. G. Fisher, Glace Bay, N.S.

TEMISCOUATA RAILWAY

Express Co.—Canadian National
113 miles. 7 locomotives. 108 cars.
President and Managing Director—C. A. Stewart, Riviere du Loup, Que.
Accountant—J. T. Lavoie, Riviere du Loup, Que.

THOUSAND ISLANDS RAILWAY

Express Co.—Canadian National
5 miles. 1 locomotive (Gas-Elec.)
2 passenger cars. 1 misc. car.
(Canadian National Railways interests)
General Manager—J. F. Pringle, Toronto, Ont.
General Superintendent—N. A. Walford, Toronto, Ont.

TORONTO, HAMILTON AND BUFFALO RAILWAY

Express Co.—Railway Express Agency
111 miles. 23 locomotives. 1055 cars.
President and General Manager—H. T. Malcolmson, Hamilton, Ont.
Vice-President—W. M. Neal, Montreal, Que.
General Freight and Passenger Agent—R. F. Hill, Hamilton, Ont.
Purchasing Agent—H. H. Disher, Hamilton, Ont.

VANCOUVER AND LULU ISLAND RLY. CO.

(Canadian Pacific Railway Co., Lessee)
Express Co.—None (freight only) 32 miles.
President—W. A. Mather, Winnipeg.
Gen. Freight Agent—A. T. McKean, Vancouver.

WABASH RAILWAY COMPANY

Express Co.—Railway Express Agency
(No Express Co. in Canada, freight only).
2,394 miles (only 239 miles of leased line in Canada)
392 locomotives. 18,354 cars.
President—A. K. Atkinson
Purchasing Agent—K. L. Brenner, St. Louis, Mo.
Gen. Freight Traffic Manager—C. J. Sayles, St. Louis, Mo.
Passenger Traffic Manager—T. M. Hayes, St. Louis, Mo.

WELLINGTON COLLIERY RAILWAY

Express Co., none (Canadian Pacific Exp. Co. connects)
19 miles.
General Offices—Cumberland, B.C.

WHITE PASS AND YUKON ROUTE

Express Co.—Railway Express Agency
110 miles. 9 locomotives. 206 cars.
President and General Manager—C. J. Rogers, Seattle, Wash., and Skagway, Alaska.
Master Mechanic—J. C. Hoyt Skagway, Alaska.

WINNIPEG, SELKIRK AND LAKE WINNIPEG RAILWAY

Express Co.—Canadian National
Head Office—Winnipeg, Man.

AIR LINES**CANADIAN PACIFIC AIR LINES, LIMITED**

Executive Offices—Windsor Station, Montreal, Que.
General Offices—Dominion Square Building, Montreal, Que.
Chairman—W. M. Neal, Montreal, Que.
President—G. W. G. McConachie, Montreal, Que.
Assistant to the President—H. B. Main, Montreal, Que.
General Manager—R. W. Ryan, Winnipeg, Man.

TRANS-CANADA AIR LINES, LIMITED

General Traffic Dept. & Operations Headquarters—P. O. Box 2973, Stevenson Field, Winnipeg, Man.
President—H. J. Symington, K.C., Montreal, Que.
Vice-President (Operations)—W. F. English, Winnipeg, Man.
Vice-President (Administration)—A. C. McKimm, Montreal, Que.
General Traffic Manager—G. R. McGregor, Winnipeg, Man.
Toronto District Traffic Manager—J. J. Robinson.
Montreal District Traffic Manager—G. R. Wilson.

LIST OF OLD AND NEW NAMES OF RAILWAYS

Former Name	Present Name
Alberta & Great Waterways.....	Northern Alberta
Alberta Central.....	Canadian Pacific
Alberta Ry. and Irrigation Co.....	Canadian Pacific
Algoma Eastern Rly.....	Canadian Pacific
Atlantic & Lake Superior.....	Canadian National
Atlantic, Quebec & Western.....	Canadian National

Former Name	Present Name
Bay of Quinte.....	Canadian National
Boston & Maine (Canadian lines only)	Quebec Central
Brockville, Westport & N.W.....	Canadian National
Canada Atlantic.....	Canadian National
Canada Southern.....	Michigan Central
Canadian Northern Ry.....	Canadian National
Cape Breton Ry.....	Canadian National

LIST OF OLD AND NEW NAMES OF RAILWAYS—Continued

Former Name	Present Name	Former Name	Present Name
Caracquet & Gulf Shore Ry.	Canadian National	National Trans-	
Central Canada.....	Northern Alberta	continental.....	Canadian National
Central Ontario.....	Canadian National	New Brunswick & P. E. I.	Canadian National
Eastern Ry. of N. S.....	Canadian National	New Brunswick Coal	
Edmonton, Dunvegan &		& Rly. Co.....	Canadian Pacific
British Columbia.....	Northern Alberta	New Brunswick	
Elgin & Havelock.....	Canadian National	Southern.....	Canadian Pacific
Fredericton & Grand		New York & Ottawa.....	New York Central
Lake Coal & Rly. Co...	Canadian Pacific	Nipissing Central.....	Ontario Northland
Galt, Preston & Hespeler	Grand River	North Mountain.....	Dominion Atlantic
Glengarry & Stormont...	Canadian Pacific	Nova Scotia Steel & Coal	Canadian National
Grand Trunk Pacific.....	Canadian National	Ottawa & New York.....	New York Central
Grand Trunk Ry. System	Canadian National	Pacific & Arctic.....	White Pass & Yukon
Ha! Ha! Bay.....	Roberval & Saguenay	Pembina Valley.....	Northern Alberta
Halifax & Southwestern...	Canadian National	Prince Edward Island...	Canadian National
Hudson Bay.....	Canadian National	Quebec & Lake St. John...	Canadian National
Intercolonial.....	Canadian National	Quebec & Saguenay.....	Canadian National
International of N. B....	Canadian National	Quebec, Montreal &	
Inverness Railway &		Southern.....	Canadian National
Coal.....	Canadian National	Quebec Oriental.....	Canadian National
Irondele, Bancroft &		St. John & Quebec.....	Canadian National
Ottawa.....	Canadian National	St. Lawrence & Adiron-	
Kaslo & Slocan.....	Canadian Pacific	dack.....	New York Central
Kent Northern.....	Canadian National	Salisbury & Albert.....	Canadian National
Kettle Valley Rly.....	Canadian Pacific	Southampton Rly.....	Canadian Pacific
Kingston & Pembroke...	Canadian Pacific	Temiskaming and	
Lacombe & Northwestern...	Canadian Pacific	Northern Ontario.....	Ontario Northland
Lotbiniere & Megantic...	Canadian National	Transcontinental.....	Canadian National
Maine Cent. (in Canada)...	Canadian Pacific	Vancouver, Victoria &	
Moncton & Buctouche...	Canadian National	Eastern.....	Great Northern
		Winnipeg River Rly.....	Canadian Pacific
		York & Carleton.....	Canadian National

AIR LINES IN THE DOMINION OF CANADA

NOTE.—The number opposite each airline corresponds with the numbers used in the list of Post Offices and Railroad Stations following. Inasmuch as air lines are not fixed as are railroads, but are constantly changing, this list must be used by shippers and travellers with caution.

MARITIME PROVINCES

- 102 Maritime Central Airways service Moncton, N.B. to Saint John, N.B. and to Charlottetown and Summerside, P.E.I.; Charlottetown to New Glasgow, N.S., and Halifax.
- 103 Maritime Central Airways service Charlottetown, P.E.I. to Magdalen Islands.
- 105 Northeast Airlines service Moncton, N.B., Boston and New York City.

QUEBEC

- 117 Colonial Airlines service from Montreal and Ottawa to New York City and Washington.
- 118 Northeast Airlines service Montreal, Boston and New York City.

Canadian Pacific Air Lines Ltd. Lines as follow:—

- 122 Montreal, Quebec City and Saguenay (Daily).
- 123 Quebec City to Baie Comeau and Seven Islands, and winter service Mont Jol to North Shore points as far east as Labrador and to Anticosti Island.
- 124 Roberval to Chibougamau and Lake St. John points.
- 126 Senneterre to northern Quebec points.

ONTARIO

Canadian Pacific Air Lines Ltd. Lines as follow:—

- 155 Kenora and Sioux Lookout to Pickle Crow.
- 156 Kenora and Sioux Lookout to Red Lake, etc.
- 159 Leavens Bros. Air Service Ltd. between Leamington and Pelee Island.
- 160 American Airlines service Toronto to Buffalo and New York City.

MANITOBA, SASKATCHEWAN AND ALBERTA

Canadian Pacific Air Lines Ltd. Lines as follow:—

- 173 Regina to North Battleford (daily).
- 174 Peace River to Fort Vermilion and Fort Smith.
- 175 Edmonton to Yellowknife, and McKenzie River points.

Canadian Pacific Air Lines Ltd. (Cont'd.)—

- 177 Edmonton to Fort St. John, B.C., Whitehorse, Yukon and Fairbanks, Alaska.
- 179 Winnipeg to northern Manitoba points.
- 181 Winnipeg, The Pas, and Flin Flon.
- 183 Winnipeg to central Manitoba mining area.
- 184 Winnipeg and Kenora to Red Lake.
- 190 Northwest Airlines service from Winnipeg to St. Paul, Minn. (for Chicago, New York, etc.)
- 191 Western Air Lines service from Lethbridge, Alta. to Great Falls, Montana and points south.
- 193 Saskatchewan Government Airways from Prince Albert, Sask.
- 195 Central Northern Airways from Lac du Bonnet, Man.

BRITISH COLUMBIA AND YUKON

Canadian Pacific Air Lines Ltd. Lines as follow:—

- 222 Prince George to Fort Graham and Ware.
- 224 Whitehorse, Yukon, to Dawson.
- 225 Fort Nelson, B.C., to Fort Liard, N.W.T.
- 226 Vancouver to Fort St. John.
- 227 Vancouver to Zeballos.
- 228 Prince George to Fort St. James, Germansen Landing, etc.
- 229 Vancouver to Port Hardy and Prince Rupert.
- 231 Vancouver to Calgary, via Penticton.
- 235 United Air Lines service between Vancouver and American points.

TRANS-CANADA

- 240 Trans-Canada Air Lines routes between Halifax, N.S. and Victoria B. C.; between Victoria and Seattle; between Toronto, Windsor, Chicago and Cleveland; between Toronto and New York City; between Fort William and Duluth; between Lethbridge and Edmonton; between Halifax and Boston; between Moncton, N.B. and St. John's, Nfld; between Montreal and London, England

STEAMSHIP AND STEAMBOAT LINES

IN THE DOMINION OF CANADA

NOTE.—The numbers opposite each line of steamboats correspond with the numbers used in the list of Post Offices and Railroad Stations following. Inasmuch as steamboat lines are not fixed as are railroads but are constantly changing, this list must be used by shippers and travellers with caution.

a This mark signifies that the line is subject to interruption by the Seasons—Winter in some parts of the country, low water in other parts; "Daily" means every day except Sunday.

- | | | | |
|--------|--|-------|---|
| 304 | Niagara, St. Catharines and Toronto Navigation Co., Ltd., between Toronto and Port Dalhousie, Ont. | 360 | aM.S. "Josephine K" from Halifax to St. Peters, Mulgrave and Cheticamp. |
| 316 | aHuntsville and Lake of Bays Navigation Co., Ltd., daily, from Huntsville, Ont. | 361 | M.V. "Vanaheim" between Halifax, Guysborough and Mulgrave, N.S. |
| 317 | aPointe au Baril Island Transport Line from Pointe au Baril daily to small Ports. | 364 | aNew Bras d'Or Steamship Co., between Whyoccomagh, N.S., and Sydney, N.S. |
| 329 | Canada Steamship Lines Ltd., as follows: | 365 | aNorth Shore S.S. Co., between Sydney, N.S., and Bay St. Lawrence, N.S. |
| 329-2 | aToronto Line, three to six times a week, between Montreal, Que., and Toronto, Ont. | 366 | aSteamer between Mulgrave, N.S., and Guysborough. |
| 329-3 | aMontreal-Toronto-Hamilton-Windsor-Sarnia Line (freight only). | 367 | N.S. Shippers Ltd. from Halifax to Sherbrooke and Canso. |
| 329-6 | aQuebec Line, six to seven times a week, between Montreal, Que., and Quebec, Que. | 368 | Steamer from Halifax to Canso and Guysborough. |
| 329-8 | aSaguenay Line, two to six times a week, between Montreal, Quebec and Chicoutimi, Que. | 369-4 | Saint John Marine Transports Ltd. Yarmouth, N.S. and St. John, N. B. Line |
| 329-10 | aNiagara Falls Line, frequently, between Toronto, Niagara-on-the-Lake and Queenston. | 372-1 | aEastern S.S. Lines Inc. between Boston and Yarmouth. |
| 329-14 | aMontreal-Fort William. Freight line. (tri-weekly service). | | |
| | | 375 | Steamer between Mulgrave, Arichat, and Canso. |
| 337-2 | aFerry between Riviere du Loup and St. Simeon. | 376 | Ferry Service from Iona to Baddeck, N.S. |
| 342 | aSteamer from Magog, Que., to Newport, Vt. | 377 | Newfoundland Railway S.S. line from North Sydney, N.S., for Port aux Basques and St. John's Newfoundland. |
| 347 | aSteamer between Pictou, N. S. and Magdalen Islands, Que. | 379 | aM.S. "M. & L. Coaster", between Halifax and Magdalen Islands. |
| 348-1 | aClarke S. S. Co. Ltd. South Shore Route, from Montreal to Gaspé. | 383 | Furness Red Cross Line, about every two weeks, between New York and St. John's, Nfld., calling at Halifax, N.S. |
| 348-2 | aClarke S.S. Co. Ltd., North Shore Route, from Montreal and Quebec to North Shore of St. Lawrence River points, Labrador and Newfoundland. | 389 | aSaint John Marine Transports Limited from St. John, N.B. to Parrsboro, N.S., etc. |
| 349-1 | La Compagnie de Transport du Bas St. Laurent Ltee., from Rimouski, Que., across river to Bersimis, Ragueneau, etc. | 390 | aSt. John River, between St. John, N.B., and Fredericton N.B. (Unlikely to operate in 1948) |
| 349-2 | La Compagnie de Transport du Bas St. Laurent Ltee. from Rimouski or Matane, Que., across river to Baie Comeau, Seven Islands, etc. | 392 | Canadian Pacific Ry. Cos. S.S. "Princess Helene" daily between St. John, N.B., and Digby, N.S. |
| 350 | aNfld. Canada S. S. Ltd. from Montreal and Halifax to St. Johns, Nfld., and east and south Nfld. ports. | 403 | Saint John Marine Transports Limited between St. John, N.B., and Grand Manan, N.B. |
| 351 | aSteamer from Trois Pistoles to Les Escoumains tri-weekly. | 405 | N.S. Highways Dept. Ferry from Barrington Passage, N.S., to N.E. Point of Cape Sable Island. |
| 352 | aDavie Transportation Co. Ltd. from New York City to Montreal (freight). | 415 | Ontario Car Ferry Co., (C.N. Rys.) between Rochester, N.Y., and Cobourg, Ont. |
| 356 | Canadian Government Car Ferry, twice daily between Cape Tormentine, N.B., and Borden, P.E.I. | 418 | aOntario Northland Boat Lines from Timagami Ont. |
| 357 | aNorthumberland Ferries Ltd. daily service between Cariboo, N.S. (near Pictou) and Wood Island, P.E.I. | 419 | aOntario Northland Boat Lines from North Bay, Ont. |
| 358 | aSteamer between Mulgrave, N.S., and Pleasant Bay, N.S. (freight only). | 420 | aMuskoka Lakes Navigation Co., daily between Muskoka Wharf, Bala, Barnesdale and Rosseau. |
| | | 428 | aCanadian Pacific Steamship Line, three times a week, from Port McNicoll to Fort William, Ont. |
| | | 430-4 | aNorthern Navigation Co. three times a week, between Sarnia, Ont., and Port Arthur, Ont. and Duluth, Minn. |

- 432 aGeorgian Bay Tourist Co. of Midland Limited from Midland to Thirty Thousand Island ports.
- 433 aCleveland-Canada S.S. Co. passenger and automobile service Erieau to Cleveland.
- 437 aMail boat daily from Leamington to Pelee Island.
aDominion Transportation Co. Ltd. and Owen Sound Transportation Co., Ltd., (pooled service) as follows:
- 438 aFrom Owen Sound to Sault Ste. Marie, Ont., and Manitoulin Island points.
- 438-1 aFerry service twice a day between Tobermory and South Bay.
- 442 aSelkirk Navigation Co.'s Line operating on Lake Winnipeg at frequent intervals, from Winnipeg and Selkirk, Man.
- 443 aHudson's Bay Co's freight boats from Peace River to Vermilion Ohutes.
- 444 aHudson's Bay Co's. and Northern Transportation Co's. boats from Waterways and Fort McMurray, Alta., to Aklavik and Mackenzie River ports.
- 445 Canadian Pacific Railway, British Columbia Lake and River Service, as follows:
- 445-1 aColumbia River Route, seven times a week, between Arrowhead, B.C., and Robson, B.C.
- 445-2 aSlocan Lake Route, twelve times a week, between Rosebery, B.C., and Slocan City, B.C.
- 445-3 aKootenay Lake Route, from Procter, B. C. to Kaslo, and Lardeau, B.C.
- 445-6 aOkanagan Lake Route, three times a week, between Penticton, Kelowna and Okanagan Centre. Freight (passengers by bus).
- 450 Canadian Pacific Railway, British Columbia Coast Service, as follows:
- 450-1 Seattle-Victoria-Vancouver Route, daily, between Seattle, Wash., and Vancouver, B.C.
- 450-2 Vancouver Island (West Coast Route), between Victoria, B.C. and Chamiss Bay, B.C.
- 450-3 Vancouver—Ocean Falls—Prince Rupert Route weekly from Vancouver, B.C.
- 450-4 aSteveston-Sidney Ferry Service.
- 450-6 Gulf Islands Route from Vancouver and Victoria.
- 450-7 Vancouver, Westview and Union Bay Route.
- 450-8 Alaska Route, about every six days, between Vancouver, B.C., and Skagway, Alaska.
- 450-9 Vancouver & Nanaimo Route, direct service between Nanaimo and Vancouver, B.C.
- 455 Union Steamships Limited, steamers from Vancouver and Prince Rupert to coastal ports.
- 456 Barkley Sound Transportation Co. Ltd. from Port Alberni, B.C. to Ucluelet, tri-weekly.
- 460 Can. Nat. S. S. Okanagan Lake Route between Kelowna B.C., and Penticton (freight, passengers by bus).
- 462 White Pass & Yukon Route Lines, as follows:
- 462-1 aWhite Horse & Dawson Line.
- 462-2 Carcross & Atlin Line.
- 464 Car Ferry of Canadian National Ry's, between Port Mann, B.C., and Victoria.
- 465 Steamer daily from Vancouver, B.C. to Howe Sound ports.

DISTANCES BETWEEN PRINCIPAL POINTS IN CANADA

For distances from Canada to overseas ports, see map in this volume.

Approximate distances by most travelled routes, rail or boat, which are not always the shortest.	N.S. Halifax	P.E.I. Charlottetown	N.B. Saint John	N.B. Fredericton	Que. Quebec	Que. Montreal	Ont. Ottawa	Ont. Toronto	Ont. Pt. Arthur	Man. Winnipeg	Man. Churchill	Sask. Regina	Sask. Saskatoon	Alta. Calgary	Alta. Edmonton	B.C. Vancouver	B.C. Victoria	B.C. Prince Rupert
Halifax	0	239	279	292	664	761	873	1095	1719	1995	2991	2351	2466	2729	2844	3460	3560	3741
Charlottetown	239	0	215	230	600	684	795	1018	1653	1950	2929	2305	2421	2772	2751	3413	3498	3707
Saint John	279	215	0	67	425	482	594	816	1470	1894	2755	2250	2374	2726	2699	3368	3324	3655
Fredericton	292	230	67	0	403	454	565	788	1423	1753	2732	2108	2224	2575	2554	3216	3301	3510
Quebec	664	600	425	403	0	164	276	498	1152	1521	2329	1877	1992	2353	2323	2995	2898	3279
Montreal	761	684	482	454	164	0	112	334	988	1357	2331	1713	1828	2244	2151	2886	2900	3115
Ottawa	873	795	594	565	276	112	0	247	877	1301	2220	1658	1772	2133	2098	2775	2789	3054
Toronto	1095	1018	816	788	498	334	247	0	809	1233	2185	1590	1704	2065	2030	2707	2755	2986
Port Arthur	1719	1653	1470	1423	1152	988	877	809	0	424	1397	781	895	1256	1221	1898	1967	2177
Winnipeg	1995	1950	1894	1753	1521	1357	1301	1233	424	0	978	356	471	832	797	1474	1548	1753
Churchill	2991	2929	2755	2732	2329	2331	2220	2185	1397	978	0	845	813	1217	1144	1859	1944	2100
Regina	2351	2305	2250	2108	1877	1713	1658	1590	781	356	845	0	161	476	487	1118	1193	1443
Saskatoon	2466	2421	2374	2224	1992	1828	1772	1704	895	471	813	161	0	399	326	1097	1131	1282
Calgary	2729	2772	2726	2575	2353	2244	2133	2065	1256	832	1217	476	399	0	195	642	727	1151
Edmonton	2844	2751	2699	2554	2323	2151	2098	2030	1221	797	1144	487	326	195	0	771	846	956
Vancouver	3460	3413	3368	3216	2995	2886	2775	2707	1898	1474	1859	1118	1097	642	771	0	85	546
Victoria	3560	3498	3324	3301	2898	2900	2789	2755	1967	1548	1944	1193	1131	727	846	85	0	681
Prince Rupert	3741	3707	3655	3510	3279	3115	3054	2986	2177	1753	2100	1443	1282	1151	956	546	631	0

PRINCIPAL DISTANCES VIA TRANS-CANADA AIR LINES

Sydney to Halifax	201 miles	Montreal to Ottawa	94 miles
Halifax to Moncton	120 miles	Montreal to Toronto	346 miles
Halifax to Montreal	544 miles	Montreal to London	443 miles
Halifax to Ottawa	638 miles	Montreal to Windsor	545 miles
Halifax to Toronto	881 miles	Montreal to Detroit (Willow Run)	577 miles
Halifax to North Bay	1,079 miles	Montreal to Chicago	807 miles
Halifax to Kapuskasing	1,357 miles	Toronto to New York	363 miles
Halifax to Winnipeg	1,932 miles		
Halifax to Regina	2,266 miles		
Halifax to Lethbridge	2,638 miles	Lethbridge to Calgary	124 miles
Halifax to Vancouver	3,114 miles	Lethbridge to Edmonton	301 miles

LIST OF RAILROADS IN THE DOMINION OF CANADA WITH THEIR TERMINAL POINTS

Numbered to correspond with numbers used in Third and Sixth columns of list commencing on page 88.

NOTE—The number to the left of the decimal point indicates the Railway system, and the numbers to the right of the decimal point the branch. Thus 535 is the Canadian Pacific Railway system, and 535-37 is the Guelph and Goderich Branch of the C. P. R. Where further reference is given, as: "Warton 529", turn to Warton and Goderich Branch of the C. P. R. which is explained in the list of railroads starting on page 84 as being on where 529-190 is the reference given, which is explained in the list of railroads starting on page 84 as being on the Warton Branch of the C.N.R. from Park Head to Warton. For Express Companies see pages 78 to 80. For Air Lines see pages 80-81. See also list of old and new names of Railways, page 80-81.

NO. AND NAME OF RAILROAD	TERMINAL POINTS		NO. AND NAME OF RAILROAD	TERMINAL POINTS	
	FROM	TO		FROM	TO
(For No's. 102 to 240 and 304 to 466 see preceding pages)			Can. Nat. Rys.—Con.		
502 Algoma Cent. & Hud. Bay, as follows:			<i>Quebec Divisions as follows:</i>		
502-1 Main Line	S't. St. Marie	Hearst, O	529-80 Hemmingford Branch..	St Isidore J.	Hemmingf'd
502-2 Michipicoten Division	Michipic'n, O	Hawk Junc.	529-81 Massena Branch	Brosseau, Q	Massena, N.Y.
505-1 Alma & Jonquiere	Sag. Power.	Isle Maligne	529-82 Montreal & Island Pond	Montreal, Q.	Is. Pond, Vt.
514 Brit. Col. Elec.	Vancouver.	Chilliwack	529-83 Montreal & Toronto ..	Montreal, Q.	Toronto, O.
528 Canada & Gulf Terminal	Mont Joli, Q	Matane, Q.	529-84 Quebec Branch	Richmond ..	Quebec, Q.
529 Canadian National Railways:			529-85 Joliette Division	Eastern Jct. Q.	St. Prosper
<i>Prince Edward Island Divisions as follows:</i>			529-86 Drummondville Br.	Levis	St. Rose's Jc.
529-1 Prince Ed. Is'd Lines	Charlo'town	Tignish	529-87 Rouse's Pt Branch	Montreal Q.	Rouse's Pt., N.Y.
529-2 " " " "	Emerald Jct.	Borden	529-88 Three Rivers Branch.	Victoriaville	Des Ormea's
529-3 " " " "	Royalty Jct.	Georgetown	529-89 Beauharnois Branch ..	St. Martine.	Beauharnois
529-4 " " " "	M. Stewart J.	Souris	529-90 Granby Branch	St. Johns, Q.	Waterloo, Q
529-5 " " " "	Charlotte'tn	Murray Har.	529-91 St. Placide Line	Montreal, Q.	Hawkesbury
529-6 " " " "	Montague Jc	Montague	529-92 Riv. a Pierre Branch.	Garneau Jc.	R. a Pierre
529-7 " " " "	Souris	Elmira	529-93 Moreau St Freight Ln	Montreal ..	Pointe aux Trembles
529-8 " " " "	Lake Verde.	Maple Hill	529-99 Huberdeau Branch ..	Fresniere, Q.	Lac Remi Q.
529-9 " " " "			529-102 Rawdon Division ..	L'Epiphanie	Hawdon, Q.
<i>Nova Scotia Divisions as follows:</i>			529-105 Lake St. John Line ..	Quebec, Q.	Chicoutimi
529-12 Halifax & Moncton Line	Halifax, N.S.	Moncton, N.	529-106 St. Felicien Branch.	Chambord ..	Dolbeau, Q.
529-13 New Glasgow Branch ..	Truro, N.S.	New Glasg'w	529-108 St. Gregoire Div.	Montreal ..	St. Gregoire
529-14 Sydney Branch	Pt. Tupper.	Sydney, N.S.	529-109 Noyan Div	Sorel, Q.	St. Hyac'the
529-15 Oxford Branch	Oxford Jct.	Pictou, N.S.	529-111 Nicolet Branch	St. Leonard de Nicolet	Nicolet, Q.
529-16 Musquodoboit Branch.	Windsor J'n	Up Musqud.	529-113 Lotbiniere & Megantic	Lyster, Q.	Parisville
529-17 Eastern Extension	N. Glasgow.	Mulgrave	529-115 Riv. du Loup & Que. L.	Riviere du L.	Levis, Que.
529-19 Pictou Branch	Stellarton ..	Pictou, N.S.	529-116 Gaspé Branch	Matapedia Q.	Gaspé, Q.
529-20 Pictou Landing Branch ..	N. Glasgow.	Pictou Lan'g	529-118 Transcontinental Ln.	Edmundst'n	Bridge, Q.
529-21 Sunnybrae Branch	Ferrona Jc.	Sunnybrae	529-119 Valdor Branch	Senneterre	Rouyn, Q.
529-23 Thornburn Extension	New Glasg'w, N.S.	Thornburn	529-120 Transcontinental Ln.	Bridge, Q.	Cochrane, O.
529-24 St. Peters Branch	Pt. Tupper.	St. Peters	529-121 Rouyn Mines Branch	Taschereau	Noranda, Q.
529-25 Liverpool Section	Halifax, N.S.	Liverpool	529-122 Murray Bay Line	St. Joachim	La Malbaie
529-26 Barrington Section	Liverpool ..	Barrington	529-123 Quebec Branch	Quebec, Q.	Bridge, Q.
529-27 Yarmouth Section	Barrington ..	Yarmouth	529-124 Calumet Beach Br.	St. Eustache sur le Lac, Q.	Calumet Beach, Q
529-28 Lunenburg Branch	Malone Bay	Lunenburg	<i>Ontario Divisions as follows:</i>		
529-29 Middleton Section	Bridgewater	Middleton	529-130 Muskoka Line	Toronto, O.	Ruel, O.
529-30 Caledonia Branch	N. Germany	Caledonia	529-131 Lake Superior Sec.	Ruel, O.	Port Arthur
529-31 Bridgetown Branch	Middleton ..	Bridgetown	529-132 Atikokan Sec.	Port Arthur	Rainy River
529-33 Inverness Branch	Pt. Tupper.	Inverness, [N.S.]	529-134 Key Harbour Branch.	Key Junc.	Key Harbor
<i>New Brunswick Divisions as follows:</i>			529-137 North Bay Line	Pembroke	Capreol, O.
529-40 Richibucto Branch	Kent Jc	Richibucto	529-138 Pembroke Line	Ottawa, O	Pembroke
529-41 Point du Chene Branch	Painsec Junc.	P't du Chene	529-139 Deseronto Line	Napanee, O	Deseronto
529-42 St. John Branch	Moncton ..	St. John	529-140 Smiths Falls, Div.	Ottawa, O.	Napanee, O.
529-50 Moncton & R. du Loup ..	Moncton NB	R. du Loup Q	529-147 Maynooth Branch	Pictou, O.	Wallace, O.
529-51 Transcontinental Line ..	Moncton NB	Edmundst'n	529-148 Coe Hill Branch	Ormsby Jc.	Coe Hill, O.
529-52 International Division ..	Campbellton	St. Leonards	529-149 Irondele Branch	Bancroft, O.	Howland, O.
529-54 Cape Tormentine Div.	Sackville, N.B.	C. Tormentine	529-150 Westport Division ..	Brockville ..	Westport, O.
529-56 Loggieville Branch	Nelson Junc	Loggieville	529-151 Oshawa Rly. Line ..	Oshawa, O.	Lakeview Park
529-58 St. John & Quebec Ry Sec. (Valley Ry).	St. John NB.	Centreville	529-153 Long lac Cut-off	Longlac, O.	Nakina, O
529-60 Caraque Division	Bathurst ..	Shippigan	529-154 Transcontinental L.	Cochrane, O	Nakina, O.
529-65 Buctouche Branch	Moncton NB	Buctouche	529-156 " " " "	Nakina, O.	Sioux Lo'k't
529-66 Albert Branch	Salisbury NB	Albert	529-160 " " " "	Sioux Lo'k't.	Winnipeg, M
529-67 Elgin Branch	Petitcodiac.	Elgin	529-162 Graham Div.	Conmee, O.	Superior Jc.
529-68 Havelock Branch	Petitcodiac.	Havelock	529-169 Peterboro & Bellville L.	Peterboro ..	Belleville
529-69 Stanley Branch	Cross Creek	Stanley, NB	529-170 Cobocok Line	Lorneville ..	Cobocok, O
529-75 Dalhousie Branch	Dalhousie Jc.	Dalhousie	529-171 Lindsay & Haliburt'n L.	Haliburt'n	Lindsay, O.
529-79 Fredericton Branch	Fredericton.	Derby Junc.	529-172 Lakefield & Peterboro L.	Peterboro ..	Lakefield, O
			529-173 Lindsay & Midland L.	Lindsay	Midland, O.
			529-174 Madoc Branch	Madoc Jc., O	Madoc, O.
			529-176 Port Hope & Lindsay L.	Port Hope ..	Blackwater
			529-177 Scarboro & Lorneville L	Lorneville ..	Scarboro
			529-178 Sutton Br. (freight) ..	Zephyr, Ont.	Sutton, Ont.

No. AND NAME OF RAILROAD		TERMINAL POINTS		No. AND NAME OF RAILROAD		TERMINAL POINTS	
Can. Nat. Rys.—Con.		FROM	TO	Can. Nat. Rys.—Con.		FROM	TO
529-179	C.N. Truck Service....	Whitby....	Port Perry	529-263	Willowbunch Section	Maryfield, S.	Willowb'nch
529-180	Durham Branch.....	Durham, O.	Palmerston	529-264	Bienfait Branch.....	Luxton, S.	Estevan, S.
529-181	Galt & Elmira Branch.	Galt, Ont.,	Elmira, Ont.	529-265	Crooked Lake Sec....	Shellbrook, S.	Big River, S.
529-182	Kincardine Branch.....	Kincardine.	Listowel, O.	529-266	Stony Beach Line.....	Regina, S.	Moose Jaw
529-183	London & St. Marys Br.	St. Mary's J.	London, Ont.	529-267	Eatonia Section.....	Delisle, S.	Alaska, S.
529-184	London and Clinton L.	London, O.	Clinton, O.	529-268	Moose Jaw Section....	Radville, S.	Moose Jaw, S.
529-185	Toronto & Sarnia Line.	Toronto, O.	Sarnia, Ont.	529-269	Loverna Branch.....	Biggar, S.	Scapa, A.
529-186	Stratford & Goderich L.	Goderich, O.	Stratford, O.	529-270	Gavelbourg Branch....	Anolea, S.	Neidpath, S.
529-187	Straf'd & Palmerston L.	Stratford, O.	Palmerston	529-271	Darmody Div.....	Moose Jaw.	Dunblane, S.
529-188	Harris'd & S'thamp. L.	Southamp'n.	Harrisburg	529-272	Melfort Branch.....	Humboldt, S.	Carrot River
529-189	H'rriston & Owen S'nd L.	Harrison, O.	Owen Sound	529-273	Lacadena Branch.....	Eston, Sask.	Whitebear S.
529-190	Warton Branch.....	Park Head	Warton, O.	529-274	Lucky Lake Branch..	Tichfield, S.	Beechy, S.
529-191	Beeton & Collingwood L.	Beeton, Ont.	Collingwood	529-275	Weyburn Branch.....	Talmage, S.	Weyburn, S.
529-192	Hamilton & Allandale L.	Hamilton, O.	Allandale, O.	529-276	Sturgis Short Line....	Canora, S.	Hudson B't.
529-193	Toronto & N. Bay Line.	Toronto, O.	North Bay	529-278	Yorkton Branch.....	Wroxton, S.	Parkerview S.
529-194	Meaford Branch.....	Allandale, O.	Meaford, O.	529-279	Cut Knife Branch.....	Battleford.	Carruthers
529-195	Penetang Branch.....	Allandale, O.	Penetang, O.	529-280	Paddockwood Branch	Prince Albert	Paddockw'd
529-196	Simcoe & Hamilton L.	Hamilton, O.	Simcoe, O.	529-281	Handsworth Branch.	Peebles, S.	Handsworth
529-197	Allanburg Branch.....	Pt. Robinson	Niagara F'ls	529-282	Riverhurst Div.....	Riverh'rst, S.	Centrs'l Butte
529-198	Brantford & Tillsonb'g	Tillsonb'rg J.	Brantford, O.	529-283	Rabbit Lake Branch.	Turtleford.	Speer's, S.
529-199	Buffalo & Stratford Line	Buffalo, N.Y.	Stratford, O.	529-284	Grassdale Branch.....	Weyburn, S.	Radville, S.
529-200	Burgessville & Oterv'le	Burgessville.	Oterville, O.	529-285	Glidden Cut-off.....	Glidden, S.	Andersley S.
529-201	St. George Loop.....	Lynden, O.	Paris Jct., O.	529-286	Arborefield Division.	Crooked Riv.	Arborefield, S.
529-202	Alvinston Branch.....	Glencoe, O.	Alvinston, O.	529-287	Shell Lake Branch.....	Shellbrook S.	Medstead, S.
529-203	Suspen. Bd. & P. Edw. L.	Susp. Bd. N.Y.	Sarnia, O.	529-288	Chelan Branch.....	Crooked Riv.	Reserve, S.
529-204	Petrolia Branch.....	Wyoming ..	Petrolia, O.	529-289	Main Centre Br.....	Mawer, S.	Main Centre
529-205	Glencoe Branch.....	Komoka, O.	Glencoe, O.	529-290	Meskanaw Br.....	Aberdeen, S.	Melfort, S.
529-206	Port Rowan Branch.....	Simcoe Jun.	Port Rowan	529-291	Bodo Br.....	Unity, S.	Bodo, A.
529-207	Toronto & Hamilton Li.	Toronto, O.	Hamilton, O.	529-292	Hatherleigh Br.....	Hamlin, S.	Medstead, S.
529-208	Welland Branch.....	Pt. Colborne	Pt. Dalh'sie	<i>Alberta Divisions as follows:</i>			
529-209	St. Thomas Division....	Welland Jn.	Windsor, O.	529-312	Alberta Coal Line.....	Bickerdike.	Mount'n Prk
529-210	Fort Erie Branch.....	Fort Erie, O.	Welland Jn.	529-313	Foot hills Branch.....	Coalspur, A.	Foot hills, A.
529-211	Ottawa & Cantic Br....	Ottawa, Ont.	Cantic, Q.	529-314	Wardlow Division....	Hanna, A.	Wardlow, A.
529-212	Hawkesbury Branch.....	Hawk'sbury	Glen R'b't's'n	529-315	Calgary Division.....	Vegreville, A.	Calgary, A.
529-214	Ottawa & Mad'ska L.	Ottawa, Ont.	Two Rivers	529-316	Mirror Div.....	Tofield, A.	Calgary, A.
529-215	Algonquin Park Line....	Algonquin P.	Depot Harb.	529-317	Athabaska Branch.....	Edmonton.	Athabaska A.
529-216	Pembroke Branch.....	Pembroke	Golden Lake	529-318	St. Paul Metis Branch	St. Paul Jc.	Elk Point, A.
529-217	Woodstock & Hickson	Woodstock O.	Hickson, O.	529-319	Brazeau Coal Line.....	Mirror, A.	Brazeau, A.
<i>Manitoba Divisions as follows:</i>				529-320	Edson Division.....	Edmonton A.	Red Pass Jc.
529-221	Emerson Section.....	Winnipeg, M.	Emerson, M.	529-322	Whitecourt Branch..	Edmonton A.	Whitec'r, A.
529-222	Miami Section.....	Morris, M.	Somersett, M.	529-323	Strathcona Branch.....	Edmonton.	Camrose, A.
529-223	Hartney Section.....	Belmont, M.	Virden, M.	529-324	Alliance Extension....	Camrose, A.	Alliance, A.
529-224	Ridgeville Branch.....	Emerson, Jc.	South J'n, M.	529-325	Endiang Branch.....	Mirror, A.	Hanna, A.
529-225	Wakopa Section.....	Greenway, M.	Deloraine, M.	529-326	Acadia Valley Branch.	Eyre, S.	Acadia Vy, A.
529-226	Dauphin Section.....	Winnipeg, M.	Dauphin, M.	529-327	Bonnyville Branch.....	Albienne.	Beaver Riv. A.
529-227	Carman Section.....	Winnipeg, M.	Belmont, M.	529-328	Rosedale Branch.....	Drumheller.	Trefoil, A.
529-228	Oakland Branch.....	Port, la Pra.	Alonsa, M.	<i>British Columbia Divisions as follows:</i>			
529-229	Neepawa & Rid'g Mn. B.	Muir, M.	McCreary, M.	529-346	Lake Cowichan Div....	Victoria, B.C.	Hawes
529-230	Rosburn Section.....	Neepawa ..	Ross Jct.	529-347	Vancouver Line.....	Red Pass Jc.	Vancouver
529-231	Oak Point Section....	Winnipeg, M.	Gypsumville	529-350	Prince Rupert Line....	Red Pass Jc.	Prince Rup't
529-232	Swan River, Pr. Alb't	Dauphin, M.	Pr. Albert, S.	529-351	Kelowna Line.....	Kamloops Jc.	Kelowna, B.C.
529-234	Wawanesa Section....	Belmont, M.	Brandon, M.	529-352	Lumby Branch.....	Vernon, B.C.	Lumby, B.C.
529-236	Carberry Branch.....	Brandon Jc.	Carberry Jn.	<i>Canadian Pacific Railway, as follows:</i>			
529-237	Winnipegosis Branch.	Sifton, M.	Winnipegosis	<i>Quebec Divisions:</i>			
529-238	Rainy River Section....	Rainy River	Winnipeg, M.	535-1	St. Guillaume & Stan-	Stanbridge.	St.Guillaume
529-239	Thunder Hill Branch.	Swan River.	Kelv'gton, S.	535-2	Moosehead & Brown'e	Megantic, Q.	Vancebo, Me
529-240	Victoria Beach Br....	Winnipeg ..	Vict. Beach	535-3	Farnham & Newp't Sec.	Montreal ..	Newport Vt.
529-241	Pine Falls Branch.....	Beaconsia	Pine Falls, M.	535-4	Drummondville Branch	Enlaurga ..	Drum'dle
529-242	Inwood Branch.....	Grosse'lle, M.	Hodgson, M.	535-7	Sh'rb'ke & M'gan'e Sec	Farnham ..	Megantic
529-243	Sherridon Br.....	Cranb'y Ptg.	Sherridon M.	535-8	Orford Mountain Sec..	Kingsbury.	Estray, Q.
529-244	Rapid City Branch....	Hallboro, M.	Beulah, M.	535-9	Sawerville Branch.....	Cookshire, Q.	Sawerville
529-245	Winnipeg & Edmont. L.	Winnipeg, M.	Edmonton A.	535-15	Berthier Branch.....	Berthier J'n.	Berthier, Q.
529-246	Hudson Bay Line.....	The Pas, M.	Churchill	535-17	St. Gabriel Branch.....	Lanoraie, Q.	St. Gabriel, Q.
529-247	Flin Flon Line.....	The Pas, M.	Flin Flon, M.	535-18	Ottawa (North Shore).	Montreal ..	Ottawa, O.
529-248	St. Rose du Lac Sec....	Ochre River	Rorketon, M.	535-19	Piles Branch.....	Trois Riv'rs	Grandes P'ls
<i>Saskatchewan Divisions as follows:</i>				535-21	Quebec Section.....	Montreal, Q.	Quebec
529-249	Wakaw Line.....	Young, S.	Prin. Albert	535-23	Laurentian Sub-Divisi	St. Therese.	Mt. Laurier
529-250	Battleford Branch.....	Ohan, S.	Battleford, S.	535-24	St. Lin Branch.....	St. Therese.	St. Lin, Que.
529-251	Boundary Line.....	Regina, S.	North Gate	535-26	Ville-Marie Branch....	Mattawa, O.	Angliers, Q.
529-252	Goose Lake Branch.....	Saskatoon	Munson, A.	535-27	Maniwaki Branch.....	Ottawa, O.	Maniwaki, Q.
529-253	The Pas Branch.....	Hudson B'v J.	The Pas, M.	535-28	Waltham Branch.....	Ottawa, O.	Waltham, Q.
529-254	Qu'Appelle Div.....	Melville, S.	Regina, S.	535-29	St. Maurice Valley Br.	Trois Riv'rs	Grand'Mere
529-255	Saskatoon & Duck La.	Regina, Sask.	Prin. Albert				
529-256	Shellbrook Section....	Prince A'sht	Denholm, S.				
529-257	Canora Branch.....	Melville, S.	Canora, S.				
529-258	Randack & Regina....	Por. le Pr., M.	Regina, S.				
529-259	Kamsack & Humb'd's	Dauphin, M.	Humboldt, S.				
529-260	Battleford, V. & E. S.	Humboldt, S.	Edm't'n, A.				
529-261	Carlton Section.....	Dalmeny, S.	Carlton, S.				
529-262	Turtleford Sec.....	North ..	Frenchman				
		Battleford	Butte, S.				

No. AND NAME OF RAILROAD	TERMINAL POINTS		No. AND NAME OF RAILROAD	TERMINAL POINTS	
	FROM	TO		FROM	TO
Can. Pac. Ry.—Con.			Can. Pac. Ry.—Con.		
<i>Ontario Divisions as follows:</i>			<i>Saskatchewan Divisions as follows:</i>		
535-81 Montreal & Ottawa Sec.	Vaudreuil, Q	Ottawa, O.	535-122 Teulon & Arborg Br'h	Winnipeg...	Arborg, M.
535-83 Smith's Falls Section...	Montreal...	Smith's Falls	535-123 Winnipeg Beach Br'h	Winnipeg...	Riverton, M.
535-84 Toronto & Havelock S.	Smiths Falls	Toronto, O.	535-125 Snow Flake Branch...	Wood Bay, M	Windsygates
535-85 London Section	Toronto, O.	London, O.	535-126 Lyleton Branch.....	Deloraine, M	Lyleton, M.
535-86 Elora Branch.....	Cataract	Elora, Ont.	535-127 Fallislon Branch	Snowflake ..	Fallislon, M.
535-87 Guelph & Goderich	Guelph Jun.	Goderich, O.	<i>Saskatchewan Divisions as follows:</i>		
535-88 Ingersoll Branch	Woodstock ..	St. Thomas	535-138 Valley Centre Br.....	Rosetown, S.	Perdue, S.
535-89 Orangeville Branch	Streetsville ..	Orangeville	535-139 Verlo Branch	Pennant, S.	Verlo, S.
535-90 Owen Sound Section	Orangeville ..	Owen Sound	535-140 Wood Mountain Br	Maxstone, S.	Mankota, S.
535-91 Teeswater Branch	Orangeville ..	Teeswater, O.	535-141 Sonningdale Branch.....	Asquith, S.	Spinney Hill
535-92 Windsor Section	London, O.....	Windsor, O.	535-142 Lake Alma Branch.....	Bromhead S.	Minton, S.
535-93 North Toronto Branch	Leaside.....	W. Toronto	535-143 Fife Lake Branch.....	Assiniboia, S	Big Beaver
535-94 Hamilton Section.....	Toronto, O.....	Hamilton, O.	535-144 Tisdale Branch	Shelo, S.....	Nipawin, S
535-95 Lindsay Branch.....	Lindsay	Bobaeygeon	535-145 Golden Prairie Br	Hatton, S.....	Golden
535-96 Port Burwell Branch.....	Ingersoll, O.	Pt. Burwell	535-146 McMorran Branch.....	Milden, Sask	McMorran, S
535-97 Walkerton Sub-Div'n	Saugen.....	Walkerton	535-147 Matador Branch.....	Gunnworth.	Matador, S.
535-98 Muskoka Section.....	Toronto, O.....	Mac Tier, O.	535-148 Fox Valley Branch.....	Pivot, A....	Fox Valley, S
535-99 Sudbury Section.....	Mac Tier, O.	Sudbury, O.	535-149 Main Line	Broadview S.	Swift Curr't
535-50 Lake Shore Line.....	Glen Tay.....	Agincourt ..	535-150 Aroola & Moose Mt Secs	Souris, M....	Regina, Sask
535-51 Main Line	Fort William	Winnipeg, M	535-151 Portal Section	Moose Jaw..	N. Portal, S.
535-53 St. Mary's Branch.....	Ingersoll, O.	St. Mary's, O.	535-152 Neptune Branch.....	Estevan ..	Neptune ..
535-54 Dranoel & Lindsay	Dranoel.....	Lindsay, O.	535-153 Outlook Section.....	Moose Jaw..	Macklin, S.
535-55 Port McNicoll Div	Orillia.....	Midland, O.	535-154 Reston & Wolseley L.	Wolseley, S.	Reston, M.
535-56 Hamilton & Guelph L.	Hamilton	Guelph Jn.	535-155 Pheasant Hills Branch	Kirkella, M	Lanigan, S.
535-58 Brockville Branch	Carleton Pl.	Brockville, O.	535-156 Wynyard Section.....	Yorkton, S.	Saskatoon
535-59 Prescott Branch	Prescott.....	Ottawa, O.	535-157 Melfort Branch.....	Lanigan, S.	Grosdow, S.
535-60 Eganville Branch.....	Renfrew.....	Eganville, O.	535-158 Wilkie Section	Saskatoon ..	Hardisty, A.
535-61 Kingston & Renfrew	Kingston.....	Renfrew, O.	535-159 Imperial Section.....	Regina, S....	Colonsay, S.
535-62 Cornwall Branch.....	De Beaujeu	Cornwall, O.	535-160 Bulyea Section.....	Valeport ..	Bulyea, S.
535-65 Main Line	Ottawa	North Bay ..	535-161 Burstall Branch.....	Leader, S....	Schuler, A.
535-66 Main Line	North Bay ..	Fort William	535-162 Lemsford Section.....	Swift Curr't	Empress, A.
535-67 Sault Ste. Marie Div	Sudbury, O.	Sault Ste Marie	535-163 Meyronne Branch.....	Swift Curr't	Meyronne, S.
535-63 Little Current Divis'n ..	Sudbury, O.	Little Curr't	535-164 Cut Knife Section.....	Wilkie, S....	Willington, A
<i>British Columbia Divisions as follows:</i>			535-165 Crane Valley Branch	Amulet, S....	Cardross, S.
535-69 Crow's Nest Line.....	Crow's Nest	Nelson, B.C.	535-166 Kelfield Branch.....	Wilkie, S....	Kelfield, S.
535-70 Main Line	Field, B.C.	Vancouver	535-167 Tramping Lake Br'ch	Wilkie, S....	Kerrobart, S
535-71 New Westminster Br'h ..	Cocquiltam ..	New W'stm'r	535-168 Expanse Branch.....	Moose Jaw..	Assiniboia, S
535-72 Boundary Section	Midway, B.C.	Nelson, B.C.	535-169 Griffin Division.....	Stoughton ..	Weyburn, S.
535-73 Mission Branch	Mission.....	Huntingdon	535-170 Shaanavon Branch.....	Weyburn...	Many berries
535-74 Okanagan Branch.....	Sicamoun.....	Okanagan L.	535-171 Climax Branch	Notukeu, S.	Valmarie, S.
535-75 Arrow Lake Branch.....	Revelstoke ..	Arrowhead ..	535-172 Coderre Branch	Wymark, S.	Archive, S.
535-76 Kelowna Branch	Vernon, B.C.	Kelowna ..	535-173 Wishart Branch	Foam Lake ..	Wishart, S.
535-77 Slocan Lake Branch.....	Sou. Slocan ..	Slocan City ..	535-174 Stewart Valley Br	S'tt. Current	Stewart V'y
535-78 Rossland & Bound'y Sec.	Catslegar.....	Rossland ..	535-175 Hillmond Branch.....	Lloydmin't'r	Hillmond, S.
535-80 Lumby Branch	Vernon, B.C.	Lumby, B.C.	535-176 Prince Albert Branch	Lanigan, S..	Prince Alb't
535-82 Kaslo & Nakusp Div.....	Nakusp, B.C.	Kaslo, B.C.	535-177 North Battleford Br.	Cutknife, S.	N. Battleford
535-83 Kimberley Branch.....	Cranbrook.....	Kimberley ..	535-178 White Fox Branch.....	Nipawin, S.	Prin. Albert
535-84 Kootenay Central Div.....	Golden, B.C.	Colvalli, B.C.	535-179 Meadow Lake Branch	Prin. Albert	Meadow L, S
535-85 Esqmt. & Nanaimo Ry	Victoria, B.C.	Pt. Alberni ..	535-180 Rosetown Branch.....	Gunnworth ..	Rosetown, S.
535-89 Esqmt. & Nanaimo Ry	Duncan, B.C.	L. Cowichan	535-181 Killdeer Branch.....	Rockglen, S.	Killdeer, S.
535-90 Esqmt. & Nanaimo Ry	Parksville ..	Courtenay ..	535-182 Simmie Branch	S'tt. Current	Simmie, S.
535-91 Kettle Valley Route	Midway, B.C.	Odium, B.C.	535-183 Mestied Branch.....	N. Battleford	Panton, S.
535-92 Merritt Branch	Brodie, B.C.	Spences	535-184 Ravenhead Branch.....	Pierard, S...	Ravenhead S
535-93 Osoyoos Branch.....	Penticton, ..	Bridge, B.C.	<i>Alberta Divisions as follows:</i>		
		B.C. Osoyoos, BC	535-225 Main Line.....	S. Current, S	Field, B.C.
			535-226 Willingdon Branch	Edmonton A	Willingdon
			535-227 Edmonton Branch.....	Calgary, Alb	Edmonton
			535-228 Macleod Branch.....	Calgary, Alb	Macleod, Alb
			535-229 Paradise Valley Br.....	Lloydmin'r	Paradise V'y
			535-230 Crows Nest Line.....	Dunmore, A	Crows Nest
			535-232 Wetaskiwin Extension	Wetaskiwin.	Hardisty, A.
			535-233 Coronation Branch.....	Lacombe, A	Kerrobart, S
			535-234 Lorraine Branch	Coronation ..	Bulwark ..
			535-235 Drumheller Branch.....	Langdon, A.	Knee Hill
			535-236 Aldersyde Section.....	Coalhurst A.	Aldersyde
			535-237 Diamond City Branch	Coalhurst..	Turin, A.
			535-238 Coutts Branch	Lethbridge ..	Coutts, A.
			535-239 Cardston Branch	Stirling, A...	Glenwood, A
			535-240 Standard Branch.....	Bassano, A.	Irricana ..
			535-241 Scandia Branch.....	Cassila, A...	Scandia, A.
			535-242 Lomond Branch.....	Suffield, A.	Blackie, A.
			535-243 Foremost Division.....	Stirling, A...	Manyberries
			535-244 Hoadley Branch	Lacombe, A	Leduc, A.
			535-245 Alberta Central.....	Red Deer ..	R. M't. House
			535-246 Buffalo Division	Empress, A.	Bassano, A.
			535-247 Whiskey Gap Branch ..	Raley, A....	Whiskey Gap
			535-248 Gleichen Short Line.....	Gleichen.....	Shepard, A.
			535-249 Rosemary Branch	Rosemary ..	Knee Hill, A
			535-250 Vegreville Branch	Willingdon ..	Vegreville, A
<i>Manitoba Divisions as follows:</i>					
535-100 Minnedosa Section.....	Port. la Pra.	Minnedosa M			
535-101 Yorkton Section.....	Minnedosa M	Yorkton, S.			
535-102 Great Falls Branch.....	Winnipeg.....	Great Falls			
535-103 Rapid City Branch.....	Minnedosa M	Gautier, M.			
535-105 Russell Branch.....	Binscarth, M.	Inglis, M.			
535-106 Brookmill Branch.....	Lauder, M....	Alida, S....			
535-107 Boissevain Branch.....	Lauder, M....	Boissevain ..			
535-108 Two Creeks Branch.....	Yrden, M.....	McAuley ..			
535-109 Varcoe Branch	MacGreg'r M.	Varcoe, M.			
535-110 Lenore Branch.....	Forrest, M....	Lenore, M.			
535-111 Miniota Branch.....	Brandon, M.	Miniota, M.			
535-112 Main Line	Winnipeg, M.	Broadview S.			
535-113 Carman Branch	Elm Creek ..	Plum Coulee			
535-115 Emerson Branch	Winnipeg.....	Emerson, M.			
535-116 Greta Branch	Rosenfeld, M	Gretna, Man			
535-117 La Riv. & Napinka Secs.	Winnipeg, M	Napinka, M.			
535-118 Estevan Section	Brandon, M.	Estevan, S.			
535-119 Souris Section	Winnipeg.....	Souris, Man.			

NO. AND NAME OF RAILROAD	TERMINAL POINTS		NO. AND NAME OF RAILROAD	TERMINAL POINTS	
	FROM	TO		FROM	TO
Can. Pac. Ry.—Con.			New York Central—		
535-251 Wimborne Branch...	Acme, A.	Wimborne A	633-1 St. Law. & Adirondack	Montreal, Q.	Malone, N Y
535-252 Cremona Branch...	Crossfield, A	Cremona, A	633-2 Ottawa & N.Y.	Ottawa, O.	Tu'p'rLk.NY
<i>New Brunswick Div. rions as follows:</i>			641 Niagara, St. Catha's and Toronto (Elec.)	Niag. Falls O.	P. Dalhousie
535-300 Fredericton Branch...	Freder'tonJc	Fredericton	641-1 Port Colborne Branch.	Thorold, O.	Pt. Colborne
535-301 Gibson Branch.....	Newburg...	Fredericton	645 Northern Alberta—		[B.C.]
535-302 Edmundston Branch...	Aroostook...	Edm'ndston	645-1 Dawson Creek Br....	Edmonton A	Dawson Cr'k
535-303 Houlton Branch.....	Debec.....	Houlton, Me.	645-2 Waterways Branch....	Edmonton...	Waterways
535-304 Aroostook Branch...	Aroostook...	Presqu' Ile	645-3 Peace River Line.....	McLennan A	Hines Creek
535-306 St. Andrews Branch...	St. Andrews.	Watt, N B	645-4 Barrhead Branch.....	Busby, A.	Barrhead, A
535-307 St. John & Vanceboro S	Van'boro, Me	St. John, NB	647 Northern Pacific....	Emerson, M.	Winnipeg, M
535-308 St. Stephen Branch...	St. Stephen.	McAdam	649 Ontario Northland Railway	North Bay...	Cochrane, O.
535-309 Woodstock Section...	McAdam...	Aroostook	649-1 Charlton Branch (Bus.)	Englehart...	Charlton, O.
535-310 Tobique Branch.....	Perth Jct...	Plaster Rock	649-3 Porcupine Branch....	Porquiss...	Timmins, O.
535-312 Shore Line Section....	River River	W. St. J'n NB	649-4 Elk Lake Branch.....	Earlton...	Elk Lake, O.
535-314 Southampton Branch...	South'mpt'n	Otis, N B	649-5 Iroquois Falls Br. (Bus)	Porquiss...	Iroquois Falls
535-315 Minto Division.....	Fredericton.	Norton, N.B.	649-6 James Bay Ext.....	Cochrane, O.	Moosonee
			649-7 Noranda Branch.....	Swastika, O	Noranda, Q.
Central Vermont			Oshawa Railway...		
543-1 St. Alban's & St. John's	St. Alban's.	St. John's, Q	(See 529-151)	Oshawa, O.	Lakeview Park
549 Cum. R'y & Coal Co	Sp. Hill Jun.	Parrsboro'	650 Pacific Great East'n	Squamish..	Quesnel, B C
562 Dominion Atlantic Div., etc., as follows:			656 Pere Marquette—		
562-1 Main Line.....	Halifax.....	Yarmouth	656-2 Lake Erie Division....	Walkerville.	St. Thomas O
562-2 Cornwallis Valley Br....	Kentville...	Kingsport	656-3 Erie & Huron Division	Bienheim..	Sarnia, O.
562-4 Midland Division.....	Windsor, NS	Truro, N S	656-4 Erieau Branch.....	Bienheim..	Erieau, O.
562-5 North Mountain Br....	Centreville..	Weston, N S	675 Quebec Central.....	Newport, Vt.	Quebec, Q.
Esquimalt & Nanaimo	(See 535-88)		675-1 St. Justine Division..	Vallee Jct...	LacFront'pre
575 Essex Terminal (Freight only).....	Walkerville.	Quarries, O	675-2 Megantic Division....	Tring Jct...	Megantic
578 Grand River Ry (Electric).....	Galt, Ont...	Waterloo, O	675-3 Levis Division.....	Scotts Jct...	Levis, Que.
584 Greater Winnipeg Water District Ry. Aqueduct Line.....	St. B'nif'ce M	Waugh, M.	675-4 Stanstead Branch....	Beebe Jc. Q.	Stanstead, Q.
585 Great Northern—			676 Quebec Ry. Light & Power Co.	Quebec.....	St Joachim
585-2 Winnipeg Line.....	Emerson...	Winnipeg	685 Roberval and Saguenay		
585-13 Everett & Vanco'ver L.	Everett, W.	Vancouver	Main Line.....	Arvida, Q.	Bagotville, Q
585-16 Spokane Falls Line....	Spokane, W	Nelson, BC	685-4 Racine Branch.....	Racine.....	Arvida
585-16 Marcus Branch.....	Marcus, USA	Grand Forks	685-5 Grande Baie Branch.	Grande Baie	Port Alfred
585-20 Vancouver, Victoria & Eastern R'y.....	Oroville, W.	Hedley, B C	698 Sydney & Louisburg	Sydney, N S	Louisburg
Hudson Bay Ry. (see 529-246)	The Pas, M.	Churchill	Temiskaming & Northern Ontario (now known as Ontario Northland Railway)		
615 Lake Erie & North'n (Electric).....	Galt, O.....	Port Dover, O	700 Temiscouata	R. du Loup Q	Connors, NB
617 London & Pt. Stanley	London, Ont	Port Stanley	702 Thousand Isl'nds Ry	Gan'que Jc.	Ganan'que O
621 Maritime Coal R'y & Power Co.....	Maccan, N S	Joggin Mines	Toronto, Hamilton & Buffalo as follows:		
623 Michigan Central.			703 Main Line.....	Welland, O.	Waterford, O
623-30 Amherstburg Division.	Essex, Ont..	Amherst'brg	703-1 Dunnville Branch....	Smithville, O	Pt. Maitland
623-31 Fort Erie Division....	Buffalo, N Y	Welland, O.	703-2 Freight only	Welland, O.	Pt. Colborne
623-32 Leamington Division..	Leamington	Comber, O.			
623-34 Main Line.....	Buffalo, N Y	Windsor, O.	Vancouver and Lu- lu Island Railway		
623-35 Niagara Division.....	Niag.-on-L'k	Chippawa	708 Steveston Branch....	Vancouver.	Steveston
623-36 Petr'lia & Oil Spr'gs Div	Petrolia, Ont	Eddys, Ont.	708.1 New Westminster Br.	Marpole...	New West- minster
623-37 St. Clair Division....	St. Thomas.	Courtright	712 Wabash Railway Co. (freight only)	Windsor, O.	Ft. Erie and Nia. Falls, O
623-38 Freight only.....	St. Thomas..	London, O.	715 Wellington Colliery	Un. Bay, B C	Cumberland
628 Morrissey, Fernie & Michel.....	Fernie, B C.	Coal Creek	717 White Pass & Yukon	Skagway, Alaska	White Horse Yukon
629 Montreal & South- ern Counties (Elec.)	Montreal, Q	Granby, Q.	Winnipeg, Selkirk & Lake Winnipeg Bus Service as follows:		
630 Napierville Jc. R'y.	Delson Que.	Ro'ses Pt. NY	720 Selkirk Line	Winnipeg, M	Selkirk, M.
631 National Harbours Board Railway.....	Vancouver..	Capilano			

POST OFFICES AND RAILROAD STATIONS

IN THE DOMINION OF CANADA

The Offices printed in *Italics* are authorized to issue and pay Money Orders and Postal Notes, and to dispatch and Collect C.O.D. parcels. The Offices marked * are Savings Bank Offices. † Places marked thus are not Post Offices. Capital letters on right of the Electoral District column indicate the several Provinces of the Dominion, thus: O, Ontario; Q, Quebec; NS, Nova Scotia; N B, New Brunswick; P E I, Prince Edward Island; M, Manitoba; BC, British Columbia; A, Alberta; S, Saskatchewan; NWT, Northwest Territories.

The population of all cities, towns, and organized villages is shown to the right of places, according to the Census of 1941, except for Manitoba, Alberta and Saskatchewan, where the figures are those of the 1946 census. A large number of post offices and railway points are not incorporated, consequently have no population figure shown. The population of Dominion Electoral Districts is shown under House of Commons, see index. Elsewhere in this volume is a comparative table of census figures for cities and towns of 1000 or over. Where a street address occurs in the centre column it indicates that the place name is the name of a sub-post office of a larger place, the street-address being that of the post office.

The numbers and names placed opposite every place indicate the Railroad, Steamship, or Air-line on which the place or nearest rail, water, or air point is situated. See list of Railroads, Steamboats, and Air Lines on pages 81 to 87. For Express Companies, see pages 78 to 80.

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED OR NEAREST R. R. STATION, SEE KEY, PP. 81-87	POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED OR NEAREST R. R. STATION, SEE KEY, PP. 81-87
Abana.	Chapleau. Q	Dupuy 205	Admiral. 159	Maple Creek. S	535-170
* Abbey. 205	Swift Current. S	535-162	Admiral Rock.	Colchester-Hants. NS	Shubenacadie 529
Abbotsford.	St. Hyacinthe-Bagot. Q	535-1, 562	Adolphustown.	Prince Edward-Lennox. O	Napanee 529
* Abbottsford. 562	Fraser Valley. B C	535-73, 514	† Advance.	Algoma E. R. O	via Gore Bay
Abee.	Vegreville. A	645-2	* Advocate Harb.	Cumberland. N S	Parrsboro, 549
Abeekis.	Dorchester. A	529-118	Aerial.	Bow River. A	Rosedale 529, 535
† Aberarder.	Lambton-Kent. O	529-185	Aetna.	Lethbridge. A	Cardston 535
* Abercorn. 201	Brome-Missisquoi. Q	535-3	Afton.	Antigonish-Guysboro'. N S	Bayfield Rd. 529
Aberdeen.	Inverness-Richmond. N S	Orangedale 529	Afton Station.	Antigonish-Guysboro'. N S	529-17
Aberdeen. 251	Rosbarn. S	529-260-290	* Agassiz.	Fraser Valley. B C	535-70
Aberfeldy.	Lambton-Kent. O	Alvinston 529, 623	† Agate.	Algoma E. R. O	529-131
Aberfoyle.	Wellington S. R. O	Puslinch 535	* Agincourt.	York E. R. O	529-177, 535-34-50
* Abernethy. 290	Melville. S	535-155	† Agnew.	Brandon. M	529-223
Abilene.	Athabasca. A	529-327	† Aguish.	Charlevoix-Saguenay. Q	123, 348-2
† Abitibi.	Cochrane. O	529-120	Ahmie Harbour.	Parry Sound. O	Burk's Falls 529
Abney, Lot 64.	King's. P E I	Wilmot 529	Ahmie Lake.	Parry Sound. O	Burk's Falls 529
Abord à Plouffe.	Laval-Two Mountains. Q	Cartierville 529	† Ahola.	Parry Sound. O	529-215
1,773	Moose Jaw. S	535-172	Ahausat.	Comox-Alberni BC	450-2 [535]
† Abound.	Shelburne-Yarmouth-Clare. NS	Tusket 529	Ahumtic.	Merrier. Q	529-85 or Bordeaux
Abram River.	Digby-Annapolis-Kings. N S	562-1	† Aikto.	Lake Centre. S	535-153
Acaciaville.	Acadia. A	529-326 [ing PO]	* Ailsa Craig. 474	Middlesex W. R. O	529-185
Acadia Valley.	Kent. N B	529-50 (Acadie Sid.)	Ainslie Glen.	Inverness-Richmond. N S	Orangedale 529
† Acadiaville.	Kent. N B	Acadiaville 529	Ainslie View.	Inverness-Richmond. N S	Orangedale 529
Acadie.	Kent. N B	529-50 (R. R. name Acadiaville)	Ainsworth.	Kootenay W. BC	445-3
Acadie Siding.	Kent. N B	529-50 (R. R. name Acadiaville)	Airdrie. 198	Bow River. A	535-227
† Acheson.	Jasper-Edson. A	529 320	Airways.	Acadia. A	Veteran 535
Acme. 282	Bow River. A	535-235-251	† Airy.	Nipissing. O	529-214
Actinolite.	Hastings-Peterboro. O	Tweed 535	Alvansh.	Skeena. B C	Mill Bay 455
* Acton. 2,063	Halton. O	529-185	* Ajax.	Ontario. O	Pickering 529
* Acton Vale 2,366	St. Hyacinthe-Bagot. Q	529-82, 535-4	Aklavik.	Mackenzie District N W T	175, 444
Ada.	Moose Jaw. S	Courval 535	Alainbourg.	Drummond-Arthabaska. Q	Princetonville 529
† Adair.	Qu'Appelle. S	535-154	* Alameda. 234	Assiniboia. S	535-118
Adams.	Lake Centre. S	529-266	† Alamo.	Kootenay W. B C	535-82
† Adams Lake.	Kamloops. BC	Squillax 535	Alba.	Inverness-Richmond. N S	529-14
Adamsville. 249	Brome-Missisquoi. Q	535-7	Alban.	Nipissing. O	Rutter 535
Adamsville.	Kent. N B	529-50	Albanel. 426	Lake St. John-Roberval. Q	529-106
Adanac. 71	The Battlefords S	535-158	Albany.	Prince. P E I	529-2
† Adanac.	Parry Sound. O	Sound 529, 535	† Albany.	Digby-Annapolis-Kings. N S	529-29 (New Albany P O)
† Adderley.	Mégantic-Frontenac. Q	Ste. Julie 529	Alba Station.	Inverness-Richmond. N S	529-14
Addison.	Leeds. Q	Forthton 529	* Alberni. 1807	Comox-Alberni BC	535-88
Adela.	667-15th Ave. E.	Vancouver City	Albert.	St. John-Albert N B	529-66 [erse Bay
† Adeland.	Renfrew N. R. O	535-65	† Albert.	Springfield. M	529-240 (P. O. Trav-
† Adelnha.	Souris. M	529-25	Albera Beach 101	Jasper-Edson. A	Cunn 529
† Adelman.	N. Battleford. S	St. Walburg 529	Albert Bridge.	Inverness-Richmond. N S	Mira 698
Aden.	Medicine Hat. A	Countts 535	Albert Canyon.	Kamloops. BC	535-70
† Adirondack Jct.	Beauharnois-Laprairie. Q	535-3, 633-1 (P O Caughtnawaga)			
Admaston.	Renfrew S. R. O	529-214			

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Albertine.....	Restigouche	629-118	Allardville.....	Gloucester N.B.	Bathurst 529
Albert Mines.....	Madawaska N.B.		Allegra.....	Springfield M.	Miller Ridge 585
Alberton.....	St. John-Albert N.B.	629-66	Allenby.....	Yale B.C.	535-91
*Alberton.....554	Wentworth O.	Jerseyville 703	Allendale.....	Shelburne Yar-	Lockport 529
Alberttown.....	Prince P.E.I.	529-1		mouth-Clare NS	
Albert Park.....	N. Battleford S.	Alcane 529	Allenford.....	Bruce O.	529-189
Albertville.....	Bow River A.	Calgary 529, 535	Allen's Mills.....	Portneuf Q.	529-105
	Matapedia A.	Causapscal 529	Allenville.....	Muskoka-Ontario	Utterson 529
	Matane Q.		Allenwood.....	Simcoe N.R.	Elmvalle 529
Albertville.....	Prince Albert S.	535-178	Allerton.....	Medicine Hat A.	Milk River 535
†Albion.....	King's P.E.I.	Montague 529	Alliance.....	Camrose A.	529-324
Albion.....	Fraser Valley B.C.	535-70	Alliford Bay.....	Skeena B.C.	455
†Albion Ridge.....	Peel O.	529-192	Allingham.....	Red Deer A.	535-261
Albrea.....	Macleod A.	Barons 535	Allison Harbour.....	Skeena BC	455
Albright.....	Kamloops BC	529-347	†Allisonville.....	Prince Edward	Consecon 529
Albro Lake.....	Peace River A.	645-1		Lennox O.	
Alcida.....	Halifax N.S.	Dartmouth 529	*Alliston.....1,733	Dufferin-Simcoe O.	529-191, 535-4
Alcomdale.....	Gloucester N.B.	Petit Rocher 529	†Allsaw.....	Victoria O.	Lochin 529
Alcona.....	Jasper-Edson A.	645-1	†Allumet Island.....	Pontiac Q.	Pembroke O, 529, 585
	Kenora-Rainy River O.	529-162	*Alma.....	Wellington N.R.	O 529-188
Aloona Beach.....	Dufferin-Simcoe O.	Craigvale 529	Alma.....	St. John-Albert NB	Albert 529
Alooe.....	Wright O.	535-27	Alma.....	Pictou N.S.	529-19
Alocurve.....	Battle River A.	Streamstown 535	Alma.....	Prince P.E.I.	529-1
Alderdale.....	Nipissing O.	529-137	Almaville-en-bas 800	St. Maurice-Lafleche Q.	529, 535
Alder Flats.....	Wetaskiwin A.	Winfield 535	Almaville-en-haut.....1,482	St. Maurice-Lafleche Q.	529, 535
Aldergrove.....	N. Westminster BC	Abbotsford 514, 535	Alma West.....	St. John-Albert NB	Albert 529
†Aldermac.....	Pontiac Q.	649-7	*Almonite.....2,543	Lanark O.	535-65
Alder Point.....	Cape Breton N.S.	Little Bras d'Or 529	Alonsa.....	Neepawa M.	529-228
Alder River.....	Antigonish N.S.	Heatherton 529	Alpen Siding.....	Athabaska A.	654-2
Aldershot.....	Guysborough NS		Alpine Ridge.....	Inverness-Richmond NS	Mabou 529
†Aldershot.....	Wentworth O.	529-192-207, 535-44	†Alport.....	Muskoka-Ontario	Bracebridge 529
	Digby-Annapolis Kings NS	562-2	Alask.....206	Kindersley S.	529-252, 267
Alderson.....	Medicine Hat A.	535-225	†Alsfeldt.....	Grey-Bruce O.	529-189
†Aldersville.....	Queens-Kentville 562		†Alsike.....	Wetaskiwin A.	Warburg 585
	Lunenburg N.S.		Alta Lake.....	Vancouver N.B.C.	650
Aldersyde.....	Calgary East A.	535-228-236-242	Altamont.....	Macdonald M.	529-222
Alderwood.....	Gloucester N.B.	Tracadie 529	Altario.....	Acadia A.	535-188
Aldina.....	Prince Albert N.	Leask 529	†Altawan.....	Maple Creek S.	535-170
Aldouane.....	Kent N.B.	529-40	Altiane.....	N. Battleford N.	529-283
Alencon.....	Berthier-Maskinonge Q.	Berthierville 535	*Alton.....	Peel O.	585-39
Alert.....	Cochrane O.	Monteith 649	Alton.....	Colchester-Hants NS	529-12
*Alert Bay.....	Comox-Alberni BC	450-3-8, 455, 229	Altona.....1065	Lisgar M.	535-116
Alexander.....	Brandon M.	535-112	*Alvena.....149	Rosthern S.	29-290
Alexanders Point.....	Gloucester N.B.	Shippigan 529	Alvin.....	Vancouver N.R.	BC 529-160
Alexandria.....	Cariboo B.C.	650	*Alvinston.....699	Lambton-Kent O.	623-37, 529-202
*Alexandria 2176	Glengarry O.	529-211	Amaranth.....	Neepawa M.	529-228
Alexandrina.....	Kent N.B.	Notre Dame 529	Amaranth Stat'n.....	Dufferin-Simcoe O.	585-41
Alexis Creek.....	Cariboo B.C.	Williams Lake 650	*Amazon.....	Lake Centre S.	535-159
Alezo.....	Red Deer A.	529-319	Amber Valley.....	Athabaska A.	Athabaska 529
Aleza Lake.....	Cariboo B.C.	529-350	Amelia.....	Vegreville A.	Redwater 529
†Alford.....	Rosetown-Biggars S.	Wiseton 529	Ameliasburg.....	Prince Edward-Lennox O.	Belleville 529, 585
†Alfred.....	Prescott O.	535-31			
†Alfred Centre.....	Prescott O.	Alfred 535 (goma)	†Amery.....	Churchill M.	529-246
Algonia Mills.....	Algonia E.R. O.	635-67 (R R n. Al)	Amesbury.....	Athabaska A.	Lac la Biche 645
Algonquin.....	Grenville-Dundas O.	Maitland 529	Amesdale.....	Kenora-Rainy R.	O 529-160
Algonquin Park.....	Parry Sound O.	529-215	*Amherst.....8,620	Cumberland N.S.	529-12
Algrove.....	Mackenzie S.	535-144	†Amherst.....	Gaspé Q.	347, 348-1, 379, 108 (Have Aubert PO)
Alhambra.....	Red Deer A.	535-245			
Alice.....	Renfrew N.R. O.	529-137	Amherstburg 2853	Essex S.R. O.	628-30, 329-8
Alice Arm.....	Skeena B.C.	455	Amiens.....	Nth. Battleford S.	529-787
*Alida.....109	Assiniboia S.	535-106 [535]	Amirault Hill.....	Shelburne-Yar-	Tusket 529
Alingly.....	Prince Albert S.	Prince Albert 529		mouth-Clare NS	
Aliz.....428	Red Deer A.	535-235, 529-316-319-325			
Alkali Lake.....	Cariboo B.C.	Williams Lake 650	*Amisk.....	Battle River A.	535-158
Alkanville.....	Northumberland N.B.	Newcastle 529	Amos.....2,862	Chapleau Q.	529-120
Allan.....386	Rosthern S.	529-245	†Amos.....	Northumberland N.B.	529-79
Allanburg.....	Welland O.	Thorold 529, 641	Amqui.....1594	Matapedia-Matane Q.	529-60
*Allandale.....	Simcoe N.R. O.	529-192-193-194-195 (Sub P.O. of Barrie)	†Amshury.....	Skeena B.C.	529-350
Allandale.....	York-Sunbury NB	529-58 (3 miles to Rosthern)	Amsterdam.....	Mackenzie S.	529-276
Allan Hills.....	Rosthern S.	Allan 529 (P O)	*Amulet.....70	Weyburn S.	535-165-170
†Allan Park.....	Grey-Bruce O.	535-47	†Amulet.....	Pontiac Q.	Q Noranda 529, 649
†Allans.....	Hastings-Bannockburn 529		†Amyot.....	Port Arthur O.	535-66
	Peterboro O.		Anaganance.....	Royal NB	529-42
Allan's Corners.....	Châteauguay-Huntingdon Q.	Bryon's 529	†Anaganance Ridge	Royal NB	529-42
Alamwater.....	Port Arthur O.	529-156	Anahim Lake.....	Skeena BC	Williams Lake 650
Allard.....	Bonsaventure Q.	Nouvelle West 529	Analta.....	Athabaska A.	Rochester 529
			†Anama Bay.....	Selkirk M.	Gypsumville 529
			*Ancaster.....	Wentworth O.	via Hamilton

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<i>Ancienne Lorette</i>	Quebec-Montmorency..Q	535-21 (R R name Lorette), 122	<i>Apple River</i>	Cumberland...N S	Parrsboro 549
* <i>Andover</i>	Victoria-Carleton...N B	535-309	<i>Appleton</i>	Lanark.....O	Carleton Place 535
* <i>Andrew</i>.....369	Vegreville.....A	535-226	* <i>Apsley</i>	Hastings-Peterboro'...O	Lakefield 529
<i>Anerley</i>	Rosetown-Biggars	529-267	<i>Aquadel</i>	Swift Current...S	529-289
<i>Aneroid</i>.....281	Maple Creek...S	535-170	<i>Arabella</i>	Mackenzie...S	Norquay 529
† <i>Anfield</i>	Victoria-Carleton...N B	Blue Bell 529	<i>Arbaska</i>	Provencher...M	Vita 529
<i>Ange Gardien</i> ..	Quebec-Montmorency..Q	676 (R R name L'Ange Gardien)	<i>Arbeau</i>	Northumberland NB	Upper Blackville
<i>Ange Gardien de Rouville</i>	St. Hyacinthe-Bagot...Q	535-1 (R R name Canrobert)	<i>Arborfield</i> ...446	Melfort...S	529-286 [529
<i>Ange Gardien Est</i>	Quebec-Montmorency..Q	676 (R R name Dufournel)	<i>Arborg</i>	Selkirk...Man	535-122
<i>Angeline</i>	St. Hyacinthe-Bagot...Q	529-90	<i>Arbor Vitae</i> ...	Kenora-Rainy R.O	Pinewood 529
<i>Angers</i>.....359	Hull...Q	535-18	<i>Arbury</i>	Melville...S	Punnichy 529
<i>Angle Lake</i>	Battle River...A	Derwent 535	<i>Arbutnot</i>	Wood Mountain.S	535-163
<i>Anglemont</i>	Kamloops...B C	Notch Hill 535	<i>Arcadia</i>	Shelburne-Yarmouth-Clare NS	529-27
† <i>Angler</i>	Port Arthur...O	35-66	† <i>Arcadia</i>	Peace River...A	645-1
<i>Anglia</i>	Rosetown-Biggars	535-153	* <i>Archerwill</i> ...	Mackenzie...S	535-144
* <i>Angliers</i>	Pontiac...Q	535-26, 318	<i>Archie</i>	N Bathurst...S	St. Walburg 529
* <i>Angus</i>	Dufferin-Simcoe..O	529-194	<i>Archibald</i>	Colchester-Hants...N S	Truro 529, 562
* <i>Angusville</i>	Marquette...M	529-230	† <i>Archibald</i> ...	Yale...B C	Grand Forks 535, 585
<i>Anjou</i>	Berthier-Maskinonge..Q	529	<i>Archibald Settlement</i>	Restigouche-Madawaska.NB	Nash Creek 529
† <i>Ankertown</i>	Camrose...A	529-324	<i>Archive</i>	Moose Jaw...Sask	535-168-172
† <i>Annable</i>	Kootenay W...B C	535-78	<i>Archydal</i>	Moose Jaw...Sask	529-271
<i>Annaheim</i> ...	Humboldt...Sask	St. Gregor 529	* <i>Arcola</i>.....572	Assiniboia...Sask	535-150
<i>Annan</i>	Grey N R...O	via Owen Sound, O	<i>Arotic Red River</i>	McKenzie Dist NWT	444, 175
† <i>Anandale</i>	Colchester-Hants...N S	Wentworth 529	* <i>Ardath</i>.....65	Rosetown-Biggars	529-267
<i>Anandale Lot 56</i>	Kings...P E I	Cardigan 529	<i>Ardbeg</i>	Parry Sound...O	529-130
<i>Annapolis Royal</i>	Digby-Annapolis-Kings...N S	562-1	* <i>Arden</i>	Frontenac-Addington...O	535-34 (R R name Ardendale)
<i>Annidale</i>	Royal...N B	535-315	† <i>Ardendale</i> ...	Neepawa...M	535-100
<i>Anning</i>	Athabaska...A	Ashmont 529	<i>Ardenode</i>	Frontenac-Addington...O	535-34 (Arden P O)
† <i>Annis</i>	Kamloops...B C	535-70	<i>Ardenville</i> ...	Bow River...A	529-315
† <i>Annonciation</i> ...	Labelle...Q	535-23	<i>Ardville</i>.....37	Macleod...Alta	Macleod 535
<i>Anola</i>	St. Boniface...M	529-160	† <i>Ardkenneth</i> ...	Moose Jaw...Sask	529-270
<i>Anse à L'Anguille</i>	Restigouche-Madawaska.NB	Eel River 529	<i>Ardley</i>	Rosetown-Biggars	Demaine 529
<i>Anse à Mercier</i> ..	Gaspé.....Q	Gaspé 529	<i>Ardmore</i>	Red Deer...Alta	529-316
<i>Anse au Griffon</i>	Gaspé.....Q	Gaspé 529	† <i>Ardness</i>	Vancouver NR, BC	514, (Sub. P.O. of New Westminster)
<i>Anse au Griffon Nord</i>	Gaspé.....Q	Gaspé 529	<i>Ardoch</i>	Athabaska...A	529-327
<i>Anse au Saumon</i>	Charlevoix-Saguenay...Q	La Malbaie 529	† <i>Ardrossan</i> ...	Pictou...N S	Avondale 529
<i>Anse aux Erables</i>	Chicoutimi...Q	Port Alfred 685	<i>Ardrossan</i> ...	Frontenac-Addington...O	Clarendon 535
<i>Anse des Mechins</i>	Gaspé.....Q	Mechins 348-1	* <i>Ardree</i>.....108	Wetaskiwin...A	529-245
<i>Anselmo</i>	Jasper-Edson...A	Greencourt 529	<i>Arena</i>	Rosetown-Biggars	535-141
<i>Anse Ste. Anne des Monts</i>	Gaspé.....Q	Ste. Anne des Monts 348-1	<i>Argenta</i>	Maple Creek...S	535-171
† <i>Anshaw</i>	Athabaska...A	529-327	<i>Argentenay</i> ...	Kootenay West B C	445-8
† <i>Ansnorveld</i> ...	Dufferin-Simcoe..O	Bradford 529	† <i>Argenteuil</i> ...	Lake St. John-Roberval...Q	529-91
† <i>Anson</i>	Hastings-Peterboro'...O	529-147-169	<i>Argo</i>	Argenteuil...Q	529-269
<i>Ansonville</i>	Cochrane...O	Iroquois Falls 649	† <i>Argolis</i>	Rosetown-Biggars	529-131
<i>Antelope</i>	Maple Creek.Sask	535-225	<i>Argyle</i>	Algoma WR...O	529-170
<i>Anten Mills</i>	Simcoe N R...O	Hendrie 529	<i>Argyle</i>	Victoria...O	529-242
<i>Anthony</i>	Cochrane...O	Matheson 649	<i>Argyle</i>	Selkirk...M	529-242
† <i>Anticosti Island</i>	Charlevoix-Saguenay...Q	123, 348-1	<i>Argyle</i>	Victoria-Carleton...N B	Bristol 535 or Juniper 529
* <i>Antigonish</i>.....2,157	Antigonish-GuysboroughNS	529-17	<i>Argyle</i>	Shelburne-Yarmouth-Clare NS	529-27
<i>Antigonish Harbour</i>	Antigonish-GuysboroughNS	Antigonish 529	<i>Argyle Head</i> ...	Shelburne-Yarmouth-Clare.NS	Argyle 529
<i>Antigonish University</i>	Antigonish-GuysboroughNS	Antigonish 529	<i>Argyle Sound</i> ...	Shelburne-Yarmouth-Clare.NS	Pubnico 529
* <i>Antler</i>.....137	Assiniboia...Sask	535-150	<i>Argyle South</i> ...	Shelburne-Yarmouth-Clare.NS	Lower Argyle 529
<i>Anton Lake</i>	Athabaska...A	Clyde 529	* <i>Arichat</i>	Inverness-Richmond...NS	360, 375, or Louisdale 529
<i>Antrim</i>	Halifax...N S	Millford 529	† <i>Arisaig</i>	Antigonish-GuysboroughNS	Antigonish 529
† <i>Antross</i>	Wetaskiwin...A	535-244	<i>Aris</i>	Wellington S R..O	535-37
† <i>Anvers</i>	Dorchester...O	St. Joseph 675	<i>Arkell</i>	Wellington S R..O	535-37
<i>Anvil Island</i> ...	Vancouver N...BC	455 or via Van.	* <i>Arkona</i>.....406	Lambton W R...O	Watford 529
† <i>Anxok</i>	Skeena...B C	455 [couver	† <i>Arkwood</i> ...	Kent...O	535-42
<i>Apoahqui</i>	Royal...N B	529-42	<i>Arlington West</i>	Digby-Annapolis-Kings...NS	Paradise 562
† <i>Appelo</i>	Nipissing...O	Felix 529	<i>Armada</i>	Macleod...Alta	535-242
<i>Appin</i>	Middlesex W R..O	529-205, 535-42	<i>Armada</i>	King's...P E I	Selkirk 529
<i>Appledale</i>	Kootenay W...B C	535-77 [623-37	† <i>Armada</i>	York E R...O	Markham 529
* <i>Apple Hill</i>	Glenarry...O	535-33	<i>Armagh</i>	Bellechasse...Q	529-118
			<i>Armagh Station</i>	Bellechasse...Q	529-118
			<i>Armadale</i>	Halifax...N S	529-12-25
			<i>Armena</i>	Camrose...A	529-328

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<i>Armistice</i>	Athabaska.....A	529-318	<i>Asquith</i>222	Rosetown-Biggar S	535-141-158, 529-245
<i>Armit</i>	Mackenzie.....S	529-232	* <i>Assiniboia</i> 1,685	Wood Mountain..S	535-143-168-170
<i>Armitage</i>	York N R.....O	Newmarket 529	<i>Astle</i>	York-Sunbury NB	529-79
<i>Armley</i>	Melfort.....S	529-272, 535-144	<i>Aston Junction</i>	Nicolet-Yamaska Q	529-86-88
<i>Armorique</i>	Terrebonne.....Q	Ste. Rose 535	<i>Aston Station</i>	Nicolet-Yamaska Q	529-88
<i>Armow</i>	Bruce.....O	Kincardine 529	<i>Astorville</i>	Nipissing.....O	529-137
* <i>Armstrong</i> .977	Yale.....B C	535-74-76-80, 529-351	<i>Atalante</i>	Portneuf.....Q	Loretteville 529
† <i>Armstrong</i>	Beauce.....Q	St. Georges 675	† <i>Atcheltz</i>	Fraser Valley..B C	514 (R Rn Lichman)
<i>Armstrong Sta.</i>	Port Arthur.....O	529-156	* <i>Athabaska</i> ..747	Athabaska.....A	529-317
<i>Armstrong's Brook</i>	Restigouche-Madawaska..NB	Jacquet River 529	<i>Athalmer</i>	Kootenay East..B C	L'k Wind'tm're 535
<i>Armstrong's Cor.</i>	Royal.....NB	Welsford 535	* <i>Athelstan</i>	Chateauguay.....	633-1
<i>Arnaud</i>	Provencher.....M	535-116	Huntingdon..Q	Leeds.....O	529-150
<i>Arner</i>	Essex S R.....O	656-2	* <i>Athens</i>.....729	Muskoka-Ontario	529-173-193
<i>Arnes</i>	Selkirk.....M	535-123	† <i>Atherley</i>	Dufferin-Simcoe..G	Tottenham 529, 535
<i>Arneson</i>	Acadia.....A	529-326	<i>Athlone</i>	Cumberland..N S	529-12
<i>Arnold</i>	Shelburne-Yarmouth-Clare..NS	Lockeport 529	<i>Athol</i>	Restigouche-Madawaska..NB	Campbellton 529
* <i>Arnprior</i> .3,896	Renfrew S R.....O	535-65 529-214	† <i>Atik</i>	Churchill.....M	529-247
<i>Arnstein</i>	Parry Sound.....O	Trout Creek 529	<i>Atikameg</i>	Peace River.....A	Enilda 645
* <i>Arnfield</i>	Pontiac.....Q	649-7	<i>Atikokan</i>	Kenora.....O	529-132
<i>Aroostook Junc.</i>	Victoria.....	535-302-304-309 (RR name Aroostook)	† <i>Atkinson</i>	Rainy River.....O	529-12 (North Greenville P O)
<i>Arpin</i>	Cochrane.....S	Norembeiga 529	† <i>Atlanta</i>	Cumberland..N S	Sheffield Mills 562
<i>Arran</i>.....180	Mackenzie.....Sask	529-239	<i>Atlantio</i>	Digby-Annapolis-Kings.....NS	Greenwood 529
<i>Arrandale</i>	Skeena.....B C	455	<i>Atlee</i>	Shelburne-Yarmouth-Clare..NS	535-246 [717
<i>Arras</i>	Cariboo.....B C	Dawson Creek 645	* <i>Atlin</i>	Medicine Hat..Alta	462-2 or Carcross
<i>Arrow Creek</i>	Kootenay East..B C	Creston 535	<i>Atmore</i>	Skeena.....B C	Lac La Biche 645
* <i>Arrowhead</i>	Kamloops.....B C	535-75, 445-1	† <i>Atnarko</i>	Athabaska.....A	via Bella Coola
<i>Arrow Park</i>	Kootenay West..B C	445-1	† <i>Attercliffe</i>	Skeena.....B C	Port Davidson 703
<i>Arrow River</i>	Marquette.....M	535-111	<i>Attica</i>	Haldimand.....S	535-176
<i>Arrowwood</i> ..206	Macleod.....A	535-242	* <i>Atwater</i>.....62	Melville.....S	529-245
<i>Arseneault</i>	Gaspé.....Q	Via Grindstone Island	* <i>Atwood</i>	Perth.....O	529-152
<i>Arthabaska</i> 1833	Drummond-Arthabaska..Q	Victoriaville 529	<i>Atwood's Brook</i>	Shelburne-Yarmouth-Clare..NS	529-27
* <i>Arthur</i>.....937	Wellington N R..O	535-41	<i>Aubigny</i>	Provencher.....M	via Silver Plains
<i>Arthurette</i>	Victoria.....	535-310	<i>Aubrey</i>	Châteauguay-Huntingdon..Q	529-211
† <i>Arthurville</i>	Carleton.....NB	St. Vallier 529	<i>Auburn</i>	Digby-Annapolis-Kings.....NS	562-1
<i>Arthland</i>	Bellechasse.....Q	529-245	* <i>Auburn</i>	Huron N R.....O	535-37
<i>Artois</i>	The Battlefords..S	529-245	† <i>Auburn</i>	Queens.....P.E.I.	529-9
<i>Arundel</i>	Montmagny-L'Islet.....Q	529-99	<i>Auburndale</i>	Queens-Bridgewater 529	
<i>Arva</i>	Argenteuil.....Q	529-99	† <i>Auburndale</i>	Lunenburg..N S	Vermilion 529
* <i>Arvida</i>.....4,581	Middlesex E. R..O	via London	<i>Auburnton</i>	Battle River..Alta	Manor 535
<i>Arnilla</i>	Chicoutimi.....Q	685-4, 529-105	<i>Auburnville</i>	Assiniboia.....S	Loggieville 529 (PO)
* <i>Asbestos</i> .5,711	Jasper-Edson..A	645-4	† <i>Aubut</i>	Northumberland NB	529-118 (Pieddu Lac)
<i>Ascot Corner</i>	Richmond-Wolfe Q	Danville 529	<i>Aucclair</i>	Témiscouata..Q	Ste Rose 700
† <i>Ash</i>	Richmond-Wolfe Q	675 (R R n. Ascot)	<i>Auden</i>	Pt. Arthur.....O	529-156
<i>Ashburn</i>	Halton.....O	529-192	<i>Audel</i>	Beauce.....Q	Mégantic 535, 675
<i>Ashby</i>	Ontario.....O	Myrtle 535	<i>Aulac</i>	Westmorland..NB	529-12
† <i>Ashby Point</i>	558 Prince St..S	Sydney City	<i>Auld</i>	Essex S R.....O	623-30
* <i>Ashcroft</i>	Kamloops.....B C	Canoe 535	† <i>Auldgrith</i>	Kamloops.....BC	Blackpool 529
<i>Ashdad</i>	Kamloops.....B C	535-70, 529-347	<i>Auld's Cove</i>	Antigonish-Guysborough NS	Mulgrove 529
† <i>Ashdod</i>	Renfrew S R.....O	535-61 (R R name Ashdod)	* <i>Aultsville</i>	Stormont.....O	529-83
<i>Ashdown</i>	Renfrew S R.....O	535-61 (Ashdad PO)	<i>Aurigny</i>	Gaspé.....O	via Amherst
<i>Ashern</i>	Yorkton.....S	Edmore 535	* <i>Aurora</i> ..2,726	York N R.....O	529-193
† <i>Ashfield</i>	Selkirk.....M	529-231	<i>Austan</i>	Neepawa.....M	535-112
<i>Ashley</i>	Inverness-Richmond..N S	Orangedale 529	<i>Austin</i>	Brome-Missisquoi Q	Eastray 535
<i>Ashmont</i>	The Battlefords..S	Greenstreet 535	<i>Australian</i>	Cariboo.....B C	650
<i>Ashmore</i>	Athabaska.....A	529-318	<i>Authier</i>	Chapleau.....Q	529-120
† <i>Ashpoint</i>	Digby-Annapolis-Kings.....NS	Weymouth 562	<i>Authier Nord</i>	Chapleau.....Q	Authier 529
<i>Ashton</i>	Royal.....NB	Rothesay 529	<i>Auvergne</i>	Portneuf.....Q	Portneuf 529, 535
<i>Ashville</i>	Carleton.....O	535-65	<i>Avalon</i>	Medicine Hat..Alta	Ezikom 535
† <i>Ashworth</i>	Dauphin.....M	529-259	<i>Avebury</i>	Prince Albert..S	Leask 529
<i>Askillton</i>	Muskoka-Ontario	Huntsville 529	<i>Avening</i>	Simcoe N R.....O	529-191
<i>Aspidin</i>	Inverness-Richmond..NS	West Bay Road 529	<i>Avoca</i>	Argenteuil.....Q	Pointe au Chene 535
<i>Aspen</i>	Antigonish-Guysborough..NS	Antigonish 529	<i>Avola</i>	Kamloops.....BC	529-347
<i>Aspen Beach</i>	Wetaskiwin.....A	535-244	† <i>Avon</i>	Elgin.....O	Putnam 535
<i>Aspen Grove</i>	Kamloops.....BC	Thalia 535	† <i>Avon</i>	Mégantic-Frontenac..Q	Black Lake 675
<i>Aspotogan</i>	Queens-Lunenburg..NS	Hubbard 529			
<i>Aspy Bay</i>	Cape Breton N..S	via Dingwall			

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED OR NEAREST R. R. STATION, SEE KEY, PP. 81-87	POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED OR NEAREST R. R. STATION, SEE KEY, PP. 81-87
†Avondale Road.	Victoria-Carleton... N B	529-58	Baie St Paul 3500	Charlevoix-Saguenay... Q	529-122
Avondale Station	Pictou... N S	529-17	Baie Verte	Westmorland... N B	529-54
Avonhurst	Qu'Appelle... S	529-254	Baldon	Moose Jaw... S	529-268
Avonlea... 286	Moose Jaw... S	529-268-270	†Bailey	York-Sunbury N B	535-307 (Central Blissville P O)
Avonmore	Stormont... O	535-33	Baileboro'	Peterboro' WR... O	Millbrook 529
Avonport	Digby-Annapolis-Kings... NS	562-1	†Bain	Medicine Hat, Alta	535-170
Avonport Station	Digby-Annapolis-Kings... NS	562-1	Bainsville	Glengarry... O	529-83
†Axford	Weyburn... S	535-170	Baintree	Bow River... Alta	529-315
*Ayer's Cliff... 466	Stanstead... Q	675	Baird	Fort William... O	Murillo 535
Aylesbury... 114	Lake Centre... S	29-255	†Baker	Kootenay East, B C	Mayook 535
*Aylesford	Digby-Annapolis-Kings... NS	562-1	Baker Brook	Restigouche-Madawaska... N B	700, 529-118
*Aylmer (East)... 3, 116	Wright... Q	535-28 (R R name Aylmer)	Baker Settlement	Queens-Lunenburg... NS	Bridgewater 529
*Aylmer (West)... 2, 478	Elgin... O	529-209, 623-34, 712 (R Rn. Aylmer)	*Bala... 464	Muskoka-Ontario	535-48, 420
*Aylsham	Melfort... S	529-2	Balacalava	Grey N R... O	via Owen Sound, O
Aylwin	Wright... Q	535-27 (PO 2 miles)	Bala Park	Muskoka-Ontario	529-130, 420
Aylwin Station	Wright... Q	535-27	†Balatone	Yorkton... S	Quinton 529
*Ayr... 761	Waterloo S R... O	535-35	Balcarras... 464	Melville... S	535-155, 529-254
†Ayrness	Chateauguay-Huntington... Q	529-81-211	Balderson	Lanark... O	Perth 535
*Ayton	Grey-Bruce... O	529-189	Baldonnel	Carleton Place... B.C.	via Ft. St. John
Azilda	Nipissing... O	535-6	Bald Rock	Halifax... N S	via Halifax, N S
†Babcock	Macdonald... M	529-227 (St. Lucipin)	Baldur	Macdonald... M	529-227
Babineau	Kent... N B	Rexton 529	Baldwin	York N R... O	Sutton 529
Baccaro	Shelburne-Yarmouth-Clare NS	Barlington 529	Baldvinton	The Battlefords... S	553-164
†Bache Peninsula	Ellesmere Is. NWT	via Craig Harbour	*Balgonie... 121	Kootenay West BC	445-3 or Proctor
Buck Bay	Charlotte... N B	St. George 535	*Baljennie	Qu'Appelle... Sask.	535-149 [535]
*Baddeck	Cape Breton Nth. Victoria... NS	364, 376, or Iona 529	Ballantine	North Battleford S.	535-141
†Baddeck Bay	Cape Breton Nth. Victoria... NS	via Baddeck, N S	Ballantyne	Jasper-Edson... A	Cherhill 529
Baddeck Bridge	Cape Breton Nth. Victoria... NS	via Baddeck, N S	Ballantrae	York N R... O	Stouffville 529
*Baden	Waterloo S R... O	529-185 (PO)	Ballantyne's Cove	Antigonish	Antigonish 529
†Baden	Churchill... M	529-232 (Rice Creek)	Balla Philip	Guy'sborough NS	Rexton 529
Badger	Provencher... M	529-238	Ballater	Peace River... A	Falher 645
†Badger Lake	Macleod... Alta	Lomond 535	†Ball Creek	Peace River... A	529-14
Bad Heart	Peace River... A	Sexsmith 645	Ballinacra	Wellington S R... O	Georgetown 529
Badjeros	Grey N R... O	Dundalk 535	†Ballinora	The Battlefords... S	535-164
†Baffin	Neepawa... M	529-228	†Ballsville	Haldimand... O	Hagersville 529, 623
Bagley	Melfort... S	Fairview Glen 535	Ballycrocy	Dufferin-Simcoe O	Plagrave 529
Bagot	Portage la Prairie-Mt. Hyacinthe	535-112	Ballydown Beach	Dufferin-Simcoe O	Lefroy 529
†Bagot	Bagot... Q	529-86 (St. Helene de Bagot P O)	†Ballysheen	Muskoka-Ontario	432
*Bagotville 3, 248	Chicoutimi... Q	685, 329-8, 122	†Balm	Jasper-Edson... A	Greencourt 529
Baie Comeau... 1448	Charlevoix-Saguenay... Q	348-2, 349-1-2, 123 (l'd'g n. Comeau Bay)	Balm Beach	Simcoe E R... A	Perkinsfield 529
Baie de la Trinité	Charlevoix-Saguenay... Q	348-2, 349-2, 123 (l'd'g n. Trinity Bay)	†Balmoral	Haldimand... O	Hagersville 529, 623
Baie des Bacons	Charlevoix-Saguenay... Q	via Les Escoumains	Balmoral	Restigouche-Madawaska... NB	Eel River 529
Baie des Capucins	Gaspé... Q	via Mechins or Matane 528	Balmoral	Selkirk... NB	535-122
Baie des Rochers	Charlevoix-Saguenay... Q	via St. Siméon or La Malbaie 529	Balmoral	Inverness-Richmond... NS	Louisdale 529
Baie des Sables	Matapédia-Matane... Q	528	†Balmoral Mills	Colchester-Hants... NS	Tatamagouche 529
Baie d'Urfe... 236	Jacques Cartier... Q	529-83, 535-33	Balmy Beach	Danforth... O	(Sub P. O. Toronto)
Baie Johan Beetz	Charlevoix-Saguenay... Q	348-2, 123	Balsam	Ontario	Glen Major 535
Baie Laval	Charlevoix-Saguenay... Q	via Forestville	Balsam Bay	Springfield... M	529-240
Baie Ste. Anne	Northumberland NB	Loggieville 529	Balsam Creek	Nipissing... O	via North Bay
Baie Ste. Catherine	Charlevoix-Saguenay... Q	via Tadoussac	Balsam Grove	Athabaska... A	Newbrook 645
†Baie St. Claire	Charlevoix-Saguenay... Q	via Port Menier	†Baltic	King's... P E I	529-8 (E. Baltic PO)
†Baie St. Laurent	Matapédia-Matane... Q	Amqui 529	Baltimore	Northumberland O	Cobourg 529, 535
Baie St. Ludger	Charlevoix-Saguenay... Q	via Pointe aux Outardes	†Balvenie	Renfrew S R... O	Caldwell 529
†Baie St. Nicolas	Charlevoix-Saguenay... Q	via Godbout	Balzac	Row River... A	535-272
			Bamberg	Waterloo N R... O	Petersburg 529
			Banfield	Comox-Alberni BC	450-2, 456 or Port Alberni 535
			*Bancroft... 1094	Hastings	529-147-14
			*Banff	Peterborough... O	535-225
			Banff Springs	Calgary W... Alta	535-225
			Hotel	Calgary W... Alta	Banff 535
			*Bangor... 134	Melville... S	529-245
			Bangs Falls	Queen's-Lunenburg... NS	Liverpool 529
			†Bank Bay	Athabaska... A	Beaver River 529
			Bankair	Yale... B C	535-91 (R. R. name)
			Bankend	Yorkton... S	535-173 [Jellicoe]
			†Bankfield	Port Arthur... O	Geraldton 529
			†Bankhead	W. Calgary... Alta	535-225
			Banks Broad Cove	Inverness-Richmond... NS	Strathlone 529
			Bannerman	Souris... M	Wakopa 529

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†Banning	Kenora- Rainy River ..O	529-132	Bar River	Algoma W R.....O	535-67
Bannock	Melfort	529-232	Barrow Bay	Bruce	Warton 529
Bannockburn	Hastings- Peterborough..O	529-147	*Barrows	Churchill	529-232
Bapaume	North Battleford..O	529-23	†Barry River	Pontiac	Campbell's Bay 535
Baptiste	Hastings- Peterborough..O	529-149	*Barry's Bay 1198	Renfrew S R.....O	529-214
†Barabe	Lotbiniere	529-113 (Francoeur)	†Barry's Corner ..	Queens- Lunenburg ..NS	Blockhouse 529
Barachois	Westmorland..NS	Shediac 529 (PO)	Barryvale	Renfrew S R.....O	535-61
†Barachois	N. Cape Breton- Victoria	529-14 (Barachois)	Barryville	Northumberl'd NB	Newcastle 529
Barachois Malbaie.	Gaspé	Harbour P.O.)	Barss' Corners	Queens- Lunenburg ..NS	New Germany 529
Barachois Harv'r.	N. Cape Breton- Victoria	529-116 (R R name Barachois)	Barthel	Nth. Battleford..S	St. Walburg 529
Barachois Nord ..	Gaspé	Barachois 529	Bartholomew	Northumberl'd NB	Blackville 529
Barachois Ouest ..	Gaspé	Barachois 529 (PO)	Cartibog	Northumberl'd NB	Newcastle 529
†Barbour	Yorkton	529-278 (Dunleath)	†Barthlog	Gloucester ..NS	529-50
†Barclay	Kenora- Rainy River ..O	535-51	Cartibog Bridge ..	Northumberl'd NB	Newcastle 529
Bar de Cocagne ..	Kent	Buctouche 529	†Barlett	Charlotte	535-306
†Bardo	Vegreville	529-316	Barton	Digby-Annapolis-Kings..NS	North Range 562
Barford	Mackenzie ..Sask	535-144	†Bartonville	York Sunbury..NB	535-301
Barich	Vegreville	Smoky Lake 529	Barvas	Wentworth	703 or via Hamilton
Baring	Qu'Appelle ..Sask	535-154	Barwick	Yorkton	529-278
†Barker	York-Sunbury..NB	535-315 [535]	†Bas de la Baie ..	Kenora- Rainy River ..O	529-132
Barker's Point ..	York-Sunbury..NB	South Devon 529,	Bas de l'Anse	Charlevoix- Saguenay	Baie St. Paul 529
*Barkerville	Cariboo	Quesnel 650	Bashaw	Charlevoix- Saguenay	La Malbaie 529
Barfield	Provencher ..M	Carey 535	Basilique Ste. Anne	Camrose	529-316
†Bark Lake	Renfrew S R.....O	Barry's Bay 529	†Basin Road	Charlevoix- Saguenay	Ste. Anne de Beaupre 676
Barkmere	Argenteuil	Arundel 529	Basque	Inverness- Richmond ..NS	529-24
Barkeley	Muskoka-Ontario	Gravenhurst 529	†Bassano	Gloucester ..NS	Tracadie 529
†Barlochan	Muskoka-Ontario	Gravenhurst 529	*Bass Creek	Medicine Hat..Alta	535-225-240-246
Barnaby River ..	Northumberl'd NB	529-50	†Bass River	Algoma E R.....O	Little Current 535
†Barnard	Dorchester	Belval 529	Bass River	Colchester	389 or Londonderry 529
Barnes Crossing ..	N. Battleford ..S	Meadow Lake 535	Bass River	Hants	529-316
Barnesdale	Parry Sound	O Lake Joseph 529,	Bass River East ..	Kent	Harcourt 529
Barnesville	Royal	Hampton 529 [535]	Bass River Point ..	Kent	Harcourt 529
Barnet	Vancouver N.R. BC	535-70 (Barnett)	Basswood	Kent	Harcourt 529
Barnettville	Northumberl'd NB	529-79 (R R name Picton)	†Basswood Ridge ..	Marquette	535-101
Barney River Sta.	Picton	529-17	Bastarahe	Charlotte	Moore's Mills 535
Barney's River ..	Picton	Barney River 529	*Batavia	Kent	St. Anthony 529
†Barnhart	Kenora- Rainy River ..O	Emo 529	Batchawana	Hastings SR.....O	29-147
Barnhart Vale ..	Kamloops	Kamloops 535, 529	†Bateman	Algoma W R.....O	via Sault Ste Marie
†Barnsley	Macdonald	535-113	Bateston	Wood Mountain..S	529-270
Barnston	Stanstead	Coaticook 529	Bath	Inverness- Richmond ..NS	Catalone 698
†Barnston Island	N. Westminster BC	Hammond 535	†Bath	Argenteuil	529-99
Barwell	Lethbridge	535-230	*Bath	Prince Edward- Lennox	Ernestown 529
*Barons	Macleod	535-236	Bath	Victoria- Carleton ..NB	535-309
†Barony	York-Sunbury..NB	529-53	Bath Road	City of Kingston.O	Kingston 529, 535
Barrage St. Narcisse.	Chapleau	St. Narcisse 535	*Bathurst	Gloucester ..NS	529-60-60
Barra Glen	Cape Breton N.- Victoria	529-14	†Bathurst	Larark	535-34 (Wemyss PO)
Barra Head	Inverness- Richmond ..NS	St. Peters 529	Bathurst Mines ..	Gloucester ..NS	Bathurst 529
Barrault	Chapleau	529-120	Batiscan	Champlain	535-21
Barré	Dorchester	Ste. Justine 675	Batiscan Station ..	Champlain	535-21
†Barrette	Labelle	535-23 (Val Barrette)	Batoche	Rosthern ..Sask	Duck Lake 529
Barrett Lake	Skeena	529-350 (P O)	†Batocheaux	Simcoe N R.....O	529-194
Barrhead	Jasper-Edson ..A	645-4	Battersea	Frontenac- Addington ..O	Kingston 529, 535
*Barrie	Simcoe North ..O	529-193	†Battle	Camrose	529-315-316
Barrieau	Kent	Rogersville 529	†Battle Bend	Battle River Alta	Hardisty 535
Barriefield	Frontenac- Addington ..O	Kingston, 529, 535	Battle Creek	Maple Creek Sask	Gowdick 535
Barrie Island	Algoma E R.....O	via Gore Bay, O	*Battleford 1,336	The Battlefords..S	529-250, 535-177
Barriere	Kamloops	529-347	Battle Heights ..	Mackenzie	Carrot River 529
Barrier Lake	Humboldt	Rose Valley 535	Battle Lake	Wetaskiwin ..Alta	Wetaskiwin 535
Barrington	Chateauguay- Huntingdon ..Q	529-30-211	Battle Ridge	Battle River Alta	Amisk 535
*Barrington	Shelburne-Yar- mouth-Clare NS	529-26-27	†Battle River	Peace River Alta	443
Barrington	Shelburne-Yar- mouth-Clare NS	529-27, 405	*Battrum	Swift Current Sask	535-162
Barrington West	Shelburne-Yar- mouth-Clare NS	Barrington 529	*Bawlf	Camrose	535-232
†Barrios Beach ..	Antigonish- Guysborough NS	Monastery 529	†Baxter	Dufferin-Simcoe O	535-48
			Baxter's Harbour	Digby-Annapolis-King's ..NS	Sheffield Mills 529
			†Bayard	Labelle	Annunciation 535
			Bayard Station ..	Moose Jaw Sask	529-270
			Bay du Vin	Northumberl'd NB	Loggieville 529
			Bay du Vin Beach	Northumberl'd NB	Loggieville 529

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Bayend	Dauphin.....M	Ste. Rose 529	Beauceville (Est.)	Beauce.....Q	675-1 (R R name Beauceville)
Bayer Settlement	Halifax.....N S	Musquodoboit Harbour 529	Beauceville Ouest	Beauce.....Q	Beauceville 675
*Bayfield.....321	Huron-Perth...O	Brucefield 529	†Beauchamp.....	Montmagny.....	Daaquam 675
*Bayfield.....	Westmorland..N B	Cpe Tormentine 529	Beauchene.....	L'Islet.....Q	535-26
Bayfield.....	Antigonish.....	Bayfield Road 529	†Beaudoin Centre	Richmond-Wolfe Q	Garthby 675
†Bayfield Road...	Antigonish.....	529-17 (Afton P O)	Beaudry.....	Pontiac.....Q	Rouyn 529, 649
Bayham.....	Guysborough NS		Beaufield.....	Kindersley...Sask	529-269
†Bay Head.....	Elgin.....	Corinth 529, 712	†Beaufort.....	Victoria.....	
	Colchester.....	Malagash 529		Carleton...N B	Juniper 529
	Hants.....N S		Beauglen.....	Bonaventure...Q	Cascapedia 529
Baynes Lake.....	Kootenay East..B C	Elko 535	*Beauharnois.....	Beauharnois.....	533-1, 529-89
Bayonne.....	Kootenay W R...B C	Tye 535	Beaulac.....405	Laprairie.....Q	
Bayport.....	Queens.....	Lunenburg 529		Joliette-L'Assomption-Montcalm..Q	Rawdon 529
	Lunenburg...N S		Beaulieu.....	Temiscouata...Q	St. Louis du Ha Ha 700
Bay Road Valley.	Cape Breton N...S	via Bay St. Lawrence			
†Bayside.....	Hastings S.....O	Belleville, 529, 535	Beaumais.....	Muskoka-Ontario O	420 or Bracebridge
Bayside.....	Halifax.....N S	via Halifax, N S	Beaumont.....	Bellechasse...Q	via Lévis, Q [529
Bay St. Lawrence	Cape Breton N...S	365 or via North Sydney, N S	*Beaumont.....	Victoria.....B C	via Sou. Edmonton
†Bay St. Paul...	Victoria.....N S	(Baie St. Paul P O)	Beaumont.....	Westmorland..N B	Up. Dorchester 529
	Charlevoix.....Q		†Beaumont Est...	Bellechasse...Q	St. Charles 529
*Baysville.....	Saguenay.....Q	Bracebridge 529	Beaumont.....	Quebec.....	Giffard 676
†Bayswater.....	Muskoka-Ontario O	529-130		Montmorency..Q	(Sub. P.O. of Quebec)
Bayswater.....	Nipissing.....O	via St. John, N B	Beaumont Est. 587	Quebec.....	Les Falaises 676
Bayswater.....	Royal.....N B	Hubbard 529	Beaupré.....	Montmorency..Q	
	Queens.....			Charlevoix.....	676
	Lunenburg...N S		Beaupré.....	Saguenay.....Q	
Bayton.....	Selkirk.....M	Moosehorn 529	Beaupré.....	Jacques Cartier..Q	529-83, 535-33
Bay Trail.....	Humboldt.....S	535-17	Beaupré.....	Lotbinière.....Q	Scott Jct. 675
Bay Tree.....	Peace River...A	Pouce Coupe 645	Beauséjour...224	Rimouski.....Q	Rimouski 529
Bay View.....	Digby-Annapolis-Kings..N S	Digby 562	Beauséjour...1,181	Springfield...M	535-102
†Bazentin.....	Nth. Battleford..S	529-287	Beauséjour...1,181	Berthier.....	Lavaltrie 535
Beachburg.....	Renfrew N R...O	529-138	Beauséjour...1,181	Maskinonge...Q	
Beach Corner...	Jasper-Edson...A	Stony Plain 529	Beauséjour...1,181	N. Battleford..Sask	193 or Meadow Lake 535
Beach Meadows..	Queen's.....	Liverpool 529	Beauséjour...1,181		
	Lunenburg...N S		Beauval.....	Battle River...A	535-164
*Beachville.....	Oxford.....O	529-203, 535-38	Beauvallon.....	Argenteuil...Q	529-99
Beach Hill.....	Nth. Battleford..S	Beaver R., Alta. 529	†Beaven Lake...	Kootenay East..B C	535-70 (R R name Beaver Mouth)
Beacontia.....	Springfield...M	529-240-241	Beaver.....	Neepawa.....M	529-226
†Beacon Mines...	Jasper-Edson...A	Coalspur 529	Beaver Bank...	Halifax.....N S	562-1
†Beaconsfield...	Jacques Cartier..Q	529-83, 535-33	Beaver Bluff...	Mackenzie...Sask	Preeceville 529
			Beaver Brook...	St. John-Albert N B	Albert 529
†Beaconsfield...	Macdonald.....M	Cardinal 529	Beaver Brook Sta.	Northumberland NB	529-50
Beadle.....	Kindersley...Sask	529-252	†Beaver Cannery	Skeena.....B C	455
†Beaman.....	Springfield...M	North Transcona	Beaver Cove...	Cape Breton N...S	529-14
		535 or Transcona 529		Victoria.....N S	
*Beamsville 1,309	Lincoln.....O	529-203	Beaver Crossing	Athabaska.....A	Le Goff 529
Bearberry.....	Red Deer.....Alta	Olds 535	Beaver Dale...	Yorkton.....Sask	529-278
†Bear Brook...	Russell.....O	Leonard 535	Beaverdam.....	Athabaska...Alta	Bonnyville 529
Bear Cave.....	Muskoka-Ontario O	Rosseau 420	Beaverdell.....	Yale.....B C	535-91
Bear Creek.....	Qu'Appelle...S	535-155	Beaver Flat...	Swift Current..Sask	Stewart Vall'y 535
*Beardmore.....	Port Arthur...O	529-131	Beaver Harbour.	Charlotte...N B	Pennfield 535
Bear Flat.....	Cariboo.....B C	via Fort St. John or Dawson Creek, 645	Beaver Harbour.	Halifax.....N S	367 or Musquodoboit Harbour 529
Bear Island....	Temiskaming...O	418 or Timagami	†Beaver Lake...	Cariboo.....B C	Soda Creek 650
†Bear Lake.....	Parry Sound...O	529-215 [649]	Beaverley.....	Cariboo.....B C	Prince George 529
Bear Line.....	Kent.....O	via Chatham	*Beaverlodge. 443	Peace River...Alta	645-1
Bearn.....	Pontiac.....Q	535-26	Beaver Mines...	Macleod.....Alta	Pincher 535
Bear Point.....	Shelburne-Yarmouth-Clare..N S	Shag Harbor 529	†Beavermouth...	Kootenay East..B C	535-70 (Beaver P O)
	Digby-Annapolis-Kings..N S	562-1	†Beaver Plains...	Mackenzie...Sask	Kamsack 529
*Bear River.....	King's.....P E I	529-4	Beaver Point...	Nanaimo.....B C	Ganges 450-6
Bear River.....	Digby-Annapolis-Kings..N S	Deep Brook 562	Beaver River...	Shelburne-Yarmouth-Clare..N S	Hebron 562
Bear River East.			†Beaver River...	Athabaska.....A	529-327
†Bears Pass...	Kenora.....	529-132	*Beaverton...934	Muskoka-Ontario O	529-130-173
	Rainy River...O		Beaver Valley...	Maple Creek..Sask	Cadillac 535
Bear Valley.....	Parry Sound...O	Trout Creek 529	Beazer.....	Lethbridge...Alta	Cardston 535
Beaton.....	Kamloops.....BC	Arrowhead 535	Beaucour...276	Nicolet-Yamaska Q	Des Ormeaux 529
Beatons Mills...	Queen's.....P E I	Melville 529	Bechard.....	Weyburn...Sask	529-251
Beatty.....102	Melfort.....S	529-232	Becher.....	Lambton-Kent..O	Wallaceburg 656
Beaubier.....	Weyburn.....S	535-142	†Beckenham...	Yorkton.....Sask	Ituna 529
Beaubois.....	Gloucester...N B	Bathurst 529	Beckettville...	Restigouche...N B	Jacquet River 529
Beaueanton.....	Chapleau.....Q	La Sarre 529		Madawaska...N B	
Beauce Junction.	Beauce.....Q	Vallee Jct. 675	†Beckville.....	Neepawa.....M	Amaranth 529
			†Beckwith.....	Lanark.....O	535-58
			Bedard.....	Labelle.....Q	535-23
			†Beddington...	Calgary E....Alta	535-227

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED OR NEAREST R. R. STATION, SEE KEY, PP. 81-87	POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED OR NEAREST R. R. STATION, SEE KEY, PP. 81-87	
Bede	Souris	Man 535-106	Belle Plaine	Lake Centre	S 535-149	
†Bedell	Grenville-Dundas	O 535-33-59	Bellerive	Beauharnois	(Sub P. O. of Valleyfield)	
Bedeque	Prince	P E I Summerside 529		Laprairie	Q 535-23 (P O)	
*Bedford	Brome-Missisquoi	Q 535-1	Bellerive Station ..	Labelle	Q 529-5 (Belle Creek)	
Bedford	Halifax	N S 562-1, 529-12	†Belle River	Queen's	P E I 529-209, 585-42, 712	
†Bedford	Provencher	M 529-238 [PO]	*Belle River	Essex E. R.	O 514	
†Bedford	Royal	N B 390 (Holderville)	†Bellerose	Fraser Valley	BC 529	
†Bedford Mills ..	Frontenac	Newboro' 529	Belleterre	Pontiac	Q Laverlochere 535	
	Addington	O	Belle Valley	Timiskaming	Q Thornloe 649	
Bedford Park	Eglinton	O (Part of Toronto)	Bellevue	Brandon	M 529-223	
Bedford Station ..	Queen's	P E I 529-3	*Bellevue	Hastings S. R.	O 529-83-169, 535-50	
Bedfordville	Yorkton	S Ituna 529	Belleville	Victoria	529-68	
†Bedwell River ..	Comox-Alberni	BC 450-2		Carleton	N B	
†Bedworth	Kenora	Barclay 535	Belleville	Shelburne-Yar-	mouth-Clare NS 529-27	
	Rainy River	O		Shelburne-Yar-	mouth-Clare NS	
*Beebe	Stanstead	Q 675-4	Belleville North ..	Shelburne-Yar-	mouth-Clare NS	
†Beebe Junction ..	Stanstead	Q 675, 675-4	Belleville South ..	Shelburne-Yar-	mouth-Clare NS	
Beech Grove	Pontiac	Q Quyon 535		Shelburne-Yar-	mouth-Clare NS	
Beech Hill	Queens	Chester Basin 529	*Bellevue	Macleod	Alta Hillcrest 535	
	Lunenburg	N S	†Bellevue	Beauharnois-	Laprairie	Q 633-1 (DeLery P. O.)
Beech Hill Farms ..	Queen's	Lunenburg	†Bellevue Jct	Richelieu	Verchères	529-108-109
†Beechmont	Cape Breton-	N. Victoria		Algoma W. R.	O 502	
Beechmont North ..	Cape Breton-	N. Victoria	Bellevue Station ..	Dufferin-Simcoe	O Lefroy 529	
	Victoria	N S	Bell Ewart	Victoria	Bluebell, 529	
Beechville	Halifax	N S 529-25	†Bell Grove	Carleton	N B	
†Beechwood	Huron-Perth	O St. Columban 529		Neepawa	M Glenella 529	
Beechwood	Victoria	535-309	Bellhampton	Vegreville	A 529-318	
Beechy	Carleton	N B 529-274	Bellis	Shelbourne-Yar-	mouth-Clare NS	
	Rosetown	Sask	Beliveau Cove	Shelbourne-Yar-	mouth-Clare NS	
	Biggar	Sask		Westmorland	N B College Bridge 529	
Beersville	Kent	N B Harcourt 529	Bellevue Village ..	Kent	N B Rexton 529	
Beeton	Dufferin-Simcoe	O 529-191-192, 535-48	†Bell Mills	Pontiac	Q Campbell's Bay 535	
Begin	Montmagny-	L'Islet 529	Bell Mount	Shelburne-Yar-	mouth-Clare NS	
	L'Islet	Q	Bel Neck	Peace River	A 645-1	
Beinn Scalpie	Cape Breton-	N. Victoria	Belloy	Hastings-	Peterborough	O Barry's Bay 529
	Little Bras d'Or	529	Bell Rapids			
Beiseker	Bow River	A 535-235, 529-316		Bel's Corners	Carleton	O 529-138
†Belair	Portneuf	Q 535-21	*Bellside	Churchill	M 529-232	
Belair	Springfield	M 529-240	†Belmina	Richmond-Wolfe	Q Coleraine 675	
†Beland	Beauce	Q St. Georges 675	*Belmont	Middlesex E. R.	O 535-38	
†Belanger	Maple Creek	Sask Robsart 535	Belmont	Macdonald	M 529-223-227-234	
Belanger Siding ..	Temiscouata	Q 529-118	Belmont	Colchester	529-12	
Belbeck	Moose Jaw	Sask 535-153		Hants	N S	
*Belbutte	N. Battleford	Sask 529-287	Belmore	Huron N.E.	O Wroxeter 535	
Belcourt	Chapleau	Q 529-120	Belœil Station	Chambly	529-82	
Belfast	Queen's	P E I Grandview 529		Rouville	Q Belœil 529	
*Belfountain	Peel	O Forks of Credit 535	Belœil Village	Chambly	2,008	
	Huron N. R.	O Wingham 529, 535	Belton	Middlesex E. R.	Q Kelly's 529	
Belgrave	York N. R.	O Sutton 529	†Belval	Dorchester	Q 529-118	
Belhaven	Leeds	O 535-58 (Bell Cross-	Belvedere	Jasper-Edson	A Barrhead 645	
†Bell	Skeena	BC 455 (Ing, P. O.)	†Belvoir	Rosetown-Biggar	S Gunnworth 535	
*Bella Bella	Skeena	BC 455	Belwood	Wellington N. R.	O 535-36	
Bella Coola	Skeena	BC 455	Belwyside	Assiniboia	S 529-281	
Bellamy's	Leeds	O 535-58 (R R name	Benacadie	N. Cape Breton-	Victoria	NS Grand Narrows
†Bellavance	Matapedia	Q 529-50 (Bellamy)		Victoria	NS 529	
	Matane	Q	Benacadie Pond ..	N. Cape Breton-	Victoria	NS Grand Narrows 529
Bell Crossing	Leads	O Bell 535		N. Cape Breton-	Victoria	NS Grand Narrows
Belle Anse	Gaspé	Q Barachois 529	Benacadie West ..	N. Cape Breton-	Victoria	NS 529
Bellean	Levis	Q via Levis Q		Grey N. R.	O 529-189	
Bellean Brook	Mackenzie	S Pelley 529	†Ben Allen	Red Deer	Alta 535-245	
Bellecombe	Pontiac	Q Rouyn, 529, 649	Benard	Macdonald	M 529-226	
Belle Côte	Inverness-	via Margaree Harb.	†Benbecula	Qu'Appelle	Sask Wapella 535	
	Richmond	N S or Inverness, 529	Bench	Maple Creek	Sask Ravenscrag 535	
Belle Creek	Queen's	P E I Belle River 529	†Bend	Cariboo	BC 529-350	
Belledune	Gloucester	N B 529-50	Bender	Qu'Appelle	Sask 535-154	
Belledune River ..	Gloucester	N B Jacques River 529	Ben Eoin	Cape Breton N-	Victoria	NS Sydney 529
Bellefeuille	Chapleau	Q Authier 529		Wood Mountain S.	529-263	
Bellefleur	Restigouche-	Madawaska. NB	Bengough	Churchill	M 29-239	
Bellefond	Northumberland	N B Beaver Brook 529	Benito	Restigouche-	Madawaska. NB	529-50
	Antigonish-	Guysborough. NS	Benjamin River ..	St. John Albert. NB	via Saint John	
Bellefontaine	Assiniboia	Sask Antler 535				
Bellegarde	Royal	N B 535-315 (R R name				
Bellesle Creek	Inverness-	(Bellesle)				
Belle Marche	Richmond	N S via Cheticamp				

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† Bennett	Mégantic-Frontenac	Black Lake 675	Biard	Restigouche-Madawaska	St. Jacques Church 700
† Bennington	Oxford	535-53	<i>Bic</i>	Rimouski	529-50
† Benny	Nipissing	535-66 (Pulp Siding)	<i>Bickerdike</i>	Jasper-Edson	529-312-320
Benoit	Gloucester	Tracadie 529 PO)	Bickerton West	Antigonish-Guysborough	Port Bickerton 368
† Bensham	Melfort	Saskatchewan 535	Bickford	Lambton-Kent	Courtright 623
* Benson	Assiniboia	529-251	<i>Bickleigh</i>	Kindersley	535-146
Bentley	Wetaskiwin	535-244	<i>Bield</i>	Dauphin	529-259
Benton	Victoria	535-309	<i>Biencourt</i>	Rimouski	Cabano 700
† Benton	Carleton	585-15 (Ross Spur PO)	* <i>Bienville</i>	Assiniboia	535-118, 529-264
Benton Station	Acadia	529-252	<i>Bienville</i>	Levis	(Sub PO of Lévis) Bouldardarie Centre 384
Bent River	Muskoka-Ontario	Utterson 529	Big Bank	Cape Breton N. Victoria	Clinton 650
Bents	Rosetown-Biggars	535-138	Big Bar Creek	Cariboo	Allandale 529
Berens River	Springfield	442, 196 or Riverton	Big Bay Point	Dufferin-Simcoe	529-14
Beresford	Brandon	535-118 [535]	Big Beach	Cape Breton N. Victoria	535-143
Beresford	Gloucester	529-50	<i>Big Beaver</i>	Wood Mountain	364 or Little Bras
† Beresford Lake	Springfield	183 or Great Falls	<i>Big Bras d'Or</i>	Cape Breton N. Victoria	d'Or 529
Bergen	Red Deer	Didsbury 535 [535]	Big Brook	Inverness-Richmond	River, Denys 529
† Bergen	Portage-La-Prairie	535-112	Big Cedar Point	Cariboo	Lefroy 529
† Bergeron	Lotbinière	St. Agapit 529	Big Coulee	Athabaska	Athabaska 529
Bergerville	Quebec-Montmorency	Sub P.O. of Quebec City	Big Cove	Kent	Rexton 529
† Bergfield	Weyburn	Minton 535	Big Creek	Dufferin-Simcoe	Williams Lake 650
Bergland	Kenora-Rainy River	Sleemans 529	† Big Fork	Kenora-Rainy River	Devlin 529
Berkeley	Grey N.R.	535-40	* <i>Biggar</i>	Rosetown-Biggars	535-158, 529-245-269
Berlio	Selkirk	Meleb 535 or Camp Morton 535	† <i>Biggar Ridge</i>	Victoria-Carleton	Juniper 529
Bernard	Rosetown-Biggars	Demaize 529	Big Glen	Cape Breton N. Victoria	St. Peters 529
Bernatchez	Montmagny-L'Islet	Daquam 675	† Big Harbour	Cape Breton N. Victoria	364 or via Baddeck
† Bernice	Souris	535-106	Big Harbour Cent.	Inverness-Richmond	Orangedale 529
† Bernier	Mégantic-Frontenac	Black Lake 675	Big Harbour	Inverness-Richmond	Orangedale 529
Berny	Athabaska	Lac la Biche 645	Big Hole Brook	Norumb'ld N.S. Cape Breton N. Victoria	Doaktown 529
Berry	Chapleau	Amos 529	Big Intervale	Cape Breton N. Victoria	via Dingwall
Berry Creek	Acadia	Rose Lynn 529	† Big Island	Pictou	Merigomish 529
Berry Mill Station	Westmorland	529-50 (R.R. name Berry Mills)	<i>Big Lake</i>	Algoma E.R.	Little Current 535
Berrymoor	Wetaskiwin	Gainford 529	Big Lake Ranch	Cariboo	Williams Lake 650
Berthe	Chicoutimi	Bagotville 685	† Big Lorraine	Inverness-Richmond	Louisburg 698
† Berthier	Berthier-Maskinonge	535-15-21	Big Marsh	Antigonish-Guysborough	Antigonish 529
* Berthierville	Berthier-Maskinonge	535-15	Big Meadow	Athabaska	Bonnyville 529
<i>Berthier (en bas)</i>	Bellechasse	St. Francois 529	Big Muddy	Wood Mountain	Big Beaver 535
Bertrand	Gloucester	529-60	Big Pond	Cape Breton N. Victoria	Sydney 529
Bertwell	Mackenzie	529-276	Big Pond Centre	Cape Breton N. Victoria	Sydney 529
Berubé	Charlevoix-Saguenay	Beaupré 676	Big Prairie	Calgary W. Alta	Cremona 535
† Berubé	Montmagny-L'Islet	529-118	Big Ridge	Inverness-Richmond	via Sydney N.S.
Bervie	Bruce	Kincardine, 529	* <i>Big River</i>	Prince Albert	193 or 529-265
Berwick	Stormont	633-2	Big Stone	Acadia	Chinook 529
* Berwick	Digby-Annapolis-Kings	562-1	<i>Big Valley</i>	Acadia	529-315
Berwyn	Peace River	645-3	Bigwin Island	Muskoka-Ontario	315
Berylville	Cochrane	via Cochrane	<i>Big Wood</i>	Nipissing	535-49
Bessborough	Cariboo	Dawson Creek 645	Big Woody	Churchill	Swan River 529
† Besta	Peterboro' W.R.	529-176	Billby	Jasper-Edson	529-322
† Bestville	Swift Current	Abbey 535	Billmum	Maple Creek	S. Mankota 535
Bestwick	Kamloops	535-153	<i>Billing's Bridge</i>	Russell	via Ottawa, O
† Bethalock	Rosetown-Biggars	535-153	† Bill Town	Digby-Annapolis-Kings	562-5
* Bethany	Dnrham	535-54	† Bilodeau	Lake St. John-Roberval	529-105
* Bethany	Neepawa	529-230	<i>Binbrooke</i>	Wentworth	Glanford 529
Bethel	Marquette	Erickson 529	<i>Bindloss</i>	Medicine Hat	535-246
† Bethel Springs	Nipissing	529-131	Bingley	Red Deer	Leslieville 529
Bethune	Lake Centre	529-255	† Bingley	Medicine Hat	Medicine Hat 535
Betsiamites	Charlevoix-Saguenay	349-1, 123	<i>Binscarth</i>	Marquette	535-101-105
* Boulah	Marquette	529-244	<i>Bircham</i>	How River	529-316
Bevan	Comox-Alberni	715	† Birch Bank	Kootenay West	535-78
Beverley Station	Swift Current	535-225	Birch Bay	Selkirk	539-231
Beverly	Edmonton E. Alta	via Edmonton, Alta	<i>Birch Cliff</i>	York E.R.	Scarboro' 529
Bewdley	Northumberland	Campbellcroft 529	<i>Birch Grove</i>	S. Cape Breton	Morien Junc. 698
Bexley	Victoria	Corson's 529	<i>Birch Hills</i>	Melfort	529-232
Beynes	Qu'Appelle	Whitewood 535			
Beynon	Bow River	529-315			
Bezanson	Peace River	Grande Prairie 645			

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED OR NEAREST R. R. STATION, SEE KEY, PP. 81-87	POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED OR NEAREST R. R. STATION, SEE KEY, PP. 81-87
Birch Island.....	Kamloops.....BC	629-347	†Black River.....	Drummond-Arthabaska...Q	529-88 (Jiviere Noire P O)
†Birch Island.....	Algoma E.R.....O	535-68 (Poncet PO)	<i>Black River Bdge.</i>	Northumberl'd NB	Loggieville 529
Birch Lake.....	N. Battleford...S	535-183	†Black Road.....	Parry Sound...O	535-49
Birch Plain.....	Cape Breton N.-Victoria...NS	Breton Cove 365	Black Rock.....	Gloucester...NB	Pekeshaw 529
†Birch Ridge.....	Victoria.....NB	Red Rapids 535	Black Rock.....	Cape Breton N.-Victoria...NS	Little Bras d'Or 529
*Birch River.....	Churchill.....M	529-232	†Black Rock.....	Pictou...NS	529-21
Birch Siding.....	Kent.....NB	Coal Branch 529	<i>Blacks Harbour.</i>	Charlotte...NB	Pennfield 535
Birchton.....	Compton.....Q	535-7	*Blackstock.....	Durham...O	Burketon 535
Birchtown.....	Shelburne-Yarmouth-Clare...NS	529-26	Blackstone.....	Inverness-Richmond...NS	Black River 529
†Birchwood.....	Cumberland...NS	Thomson 529	†Blackstone Lake	Parry Sound...O	Black Road 535
Birchy Head.....	Queens-Lunenburg...NS	Hubbard 529	<i>Blackville</i>	Northumberl'd NB	529-79
Bird River.....	Springfield...M	Lac du Bonnet 535	<i>Blackwater</i>	Muskoka-Ontario	529-176-177
Birdsall's.....	Hastings-Peterborough...O	529-169	Blackwood.....	Melville...S	Sintaluta 535
Bird's Creek.....	Hastings-Peterborough...O	529-147	<i>Bladworth</i>.....131	Lake Centre...S	529-255
<i>Bird's Hill</i>	Springfield...M	535-102, 529-240	†Blaberry.....	Kootenay East BC	Forde 535
Birdsholm.....	Medicine Hat...A	Foremost 535	<i>Blaine Lake</i>.....514	Prince Albert...S	529-256
<i>Birdtail</i>	Marquette...M	529-230	<i>Blair</i>	Waterloo S.R...O	529-181
Birken.....	Cariboo...BC	650	Blair Athol.....	Royal...NB	Young's Cove Road
Birkendale.....	Muskoka-Ontario		Blairhampton...	Restigouche-Madawaska...NB	Eel River 529 [585]
†Birkensee.....	N. Battleford...S	Huntsville 529	<i>Blairmore</i>.....1,76	Victoria...O	Haliburton 529
<i>Birmingham</i>	Melville...S	Medstead 529, 535	†Blairton.....	Macleod...Alta	535-230
*Birnie.....	Neepawa...M	529-229	†Blakeburn.....	Hastings-Peterboro'...O	535-34
<i>Biron</i>	Bonaventure...Q	St. Omer 529	†Blakeney.....	Yale...BC	Coalmont 535
<i>Birsay</i>.....92	Rosetown-Biggars	529-274	†Blanchard Settle'	Lanark...BC	Snedden 535
*Birtle.....677	Marquette...M	535-101	<i>Blanche</i>	Gloucester...NB	Caraquet 529
*Biscotasing.....	Algoma E.R...O	535-66	Blanche.....	Shelburne-Yarmouth-Clare...NS	Buckingham 535
<i>Bishopric</i>	Moose Jaw...S	535-168	Blanchet.....	Lotbiniere...Q	Port Clyde 529
<i>Bishop's Mills</i> ...	Grenville-Dundas	Oxford 535	Blanc Sablon...	Charlevoix-Saguenay...Q	Ville Lambert 675
<i>Bishopton</i>.....351	Richmond-Wolfe	Q 675	<i>Blandford</i>	Drummond-Arthabaska...Q	348-2, 123
†Bismark.....	Lincoln...O	St. Anns 703	<i>Blandford</i>	Queens-Lunenburg...NS	Daveluyville 529 or
<i>Bissett</i>	Springfield...M	195 or Pine Falls 535	†Blantyre.....	Grey N.R...O	Princetonville 529
<i>Bissett Creek</i> ...	Renfrew North...O	535-65 (R.R. name Bissett)	<i>Blenheim</i>.....1,95	Kent...O	East River 529
<i>Bittern Lake</i>.....38	Wetaskiwin...A	535-232	Blewett.....	Kootenay W. BC	via Meaford, O
†Bitumount.....	Athabaska...A	444, 175	†Blezards.....	Peterboro' W.R...O	656-2-3-4
Bjorkdale.....	Melfort...S	529-288	<i>Blezard Valley</i> ...	Nipissing...O	Nelson 535, 535
Black Avon.....	Antigonish-Guysborough NS	Heatherton 529	Blind Bay.....	Kamloops...BC	529-169
Black Brook.....	Cape Breton N.-Victoria...NS	Little Bras d'Or 529	<i>Blind Channel</i> ...	Comox-Alberni BC	Chelmsford 535
†Blackburn.....	Russell...O	535-81	* <i>Blind River</i>.....261	Algoma E.R...O	or Hamner 529
†Blackburn Mine...	Hull...Q	Templeton 535	†Blissfield.....	Northumberl'd NB	Notch Hill 535
<i>Black Cape</i>	Bonaventure...Q	529-116 (R.R. name Black Capes)	<i>Bliss Landing</i> ...	Vancouver N. BC	455
<i>Black Creek</i>	Comox-Alberni BC	Courtenay 535	†Blissville.....	York-Sunbury NB	529-67, 493
†Black Creek.....	Welland...O	Stevensville 623	Block 14.....	Kent...NB	529-79 (P O Gilks)
Blackdale.....	Selkirk...S	Parkview 535, 720	<i>Block House</i>	Queens-Lunenburg...NS	455
<i>Bl'k Diamond</i> 1380	Calgary E.R...Alta	Otokots 535	<i>Blodel</i>	Comox-Alberni BC	535-807, 102
<i>Bl'k Donald Min's</i>	Renfrew S.R...O	Calabogie 535	†Blondin.....	Nicolet-Yamaska	Rogersville 529
Blacketts Lake...	Cape Breton N.-Victoria...NS	Sydney 529	<i>Bloomfield</i>.....647	Prince Edward-Lennox...O	529-25
<i>Blackfalds</i>.....119	Red Deer...Alta	535-227	Bloomfield.....	Digby-Annapolis-Kings...NS	562-1
<i>Blackfoot</i>	Battle River...Alta	529-260	†Bloomfield Ridge	York-Sunbury NF	Boiestown 529
<i>Black Hawk</i>	Kenora-Rainy River...O	Barwick 529	<i>Bloomfield Sta.</i>	Royal...NB	529-42
Black Heath.....	Wentworth...O	Seneca 529	<i>Bloomfield Sta.</i>	Prince...PEI	529-1
<i>Blackie</i>.....222	Macleod...Alta	535-235-242	Blooming.....	Weyburn...Sask	535-142
<i>Black Lake</i> 2,276	Mégantic-Frontenac...Q	675	Bloomington...	Digby-Annapolis-Kings...NS	Middleton 529, 562
Black Lake East...	Mégantic-Frontenac...Q	Black Lake 675	†Bloomington...	York E.R...O	Stouffville 529
Blackland.....	Restigouche-Madawaska...NB	529-50	<i>Bloombury</i>	Jasper-Edson...A	Barhead 645
Black Pines.....	Kamloops...BC	Vinsulla 529	†Blount.....	Cochrane...O	649-6
<i>Black Point</i>	Restigouche-Madawaska...NB	Dickie 529	<i>Blubber Bay</i> ...	Comox-Alberni BC	450-7, 455
Black Point.....	Halifax...NS	Ingramport 529	<i>Blucher</i>	Rosetown...Sask	535-156
<i>Black Pool</i>	Kamloops...BC	529-347	Blue Bell.....	Nth. Battleford...S	Meadow Lake 535
Black River.....	Northumberl'd NB	Chatham 529	†Blue Bell.....	Victoria-Carleton...NB	529-51 (Hazeldean PO)
Black River.....	St. John-Albert NB	via St. John, NB	Blueberry Creek	Kootenay W. BC	535-78 (R.R. name Blueberry)
†Black River.....	Inverness-Richmond...NS	529-33 (Riverville PO)	Blueberry Mtn...	Peace River...A	Spirit River 645
			Blue Cove.....	Gloucester...NB	Grand Anse 529
			Blue Heron.....	Prince Albert...S	Cawood 529
			Blue Jay.....	Athabaska...A	Lac la Biche 645

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Blue Mountain ..	Pictou.....N S	Thorburn 529	Bonfield	Nipissing.....O	535-65
Blue Ridge	Jasper Edson...A	529-322	†Bonheur.....	Fort William...O	535-51
*Blue River	Kamloops.....B C	529-347	†Boninville.....	Nipissing.....O	Chelmsford 535
Blue River	Temiscouata...Q	see Rivière Bleue	Bonnochère.....	Renfrew S R...O	Killaloe 529
Blue Rock.....	Queens- Lunenburg..N S	Lunenburg 529	Bonne Espérance..	Charlevoix- Saguenay.....Q	348-2, 123
†Blue Sea.....	Wright.....Q	535-27	Bonne Madone ..	Humboldt.....S	535-176 or Reynaud 529, 535
Blue Sea Lake....	Wright.....Q	535-27 (R R n. Blue	Bonnetterre.....	Compton.....Q	Sawyer ville 535
Bluesky	Peace River...A	645-3 (Sea)	Bonney River Sta..	Charlotte.....N B	535-312 (R R name Bonny River)
†Blue's Mills....	Inverness- Richmond...NS	Orangedale 529	†Bonnie Doon ...	Portage la PrairieM	Reaburn 535
Bluevale	Huron N R...O	529-182	Bonnington Falls	Kootenay West B C	535-72 (R R name Bonnington)
Blue Water	Lambton WR...O	via Sarnia	†Bonny River....	Charlotte.....N B	535-312 (Bonney Riv. Sta. P O)
Blue Wing	Dauphin.....M	Bield 529	Bonnyville	Athabaska.....A	529-327
Bluff Creek.....	Neepawa.....M	Alonsa 529	Bon Secours.....	Kent.....N B	Coal Branch 529
Bluffton	Wetaskiwin...A	535-244	Bonshaw	Queens'.....P E I	via Charlottetown
Blumenhof	Maple Creek...S	535-163	Boom Road.....	Northumber'd NB	Newcastle 529
*Blyth	Huron N R...O	535-37	†Booth.....	Yorkton.....S	529-245
Blytheswood.....	Essex S R...O	623-32	†Bord a Plouffe ..	Laval- Two Mountains Q	Abord a Plouffe P.O
Boakview	Parry Sound...O	529-130 [quiet	Bordeaux	Mercier.....Q	535-18-21
Boat Basin	Comox-AlberniBC	450-2 Ldg. n. Hes-	Borden	N. Battleford.Sask	529-260
*Bobcaygeon. 1002	Victoria.....O	535-45	†Borden	Prince.....P E I	529-2, 356 (Port Borden P O)
Bobs Lake.....	Frontenac- Addington...O	Tichborne 535	Bordenave	Athabaska.....A	Therien 529
Bocage	Beauce.....Q	Megantio 535, 675	Bordenwood.....	Frontenac- Addington...O	Ardendale 535
†Bodhan	Dauphin.....M	Ethelbert 529	†Borderland....	Wood Mountain.S	Rockgren 535
Bodmin	Prince Albert..S	529-265	†Border Road....	Mackenzie.....S	Arran 529
Bodo	Acadia.....A	529-291	Bornholm	Perth.....O	Mitchell 529 or W. Monkton 535
†Bogart	Hastings South..O	Sulphide 535	†Borradaile.....	Battle River..Alta	529-260
Boggy Creek.....	Dauphin.....M	Togo, Sask. 529	Boscombe.....	Athabaska.....A	529-327
Bognor	Grey N R...O	via Meaford, O., or Owen Sound, O	Boskung	Victoria.....O	Kinmount 529
Boharm	Moose Jaw...Sask	535-149	Bosse	Restigouche- Madawaska..NB	Church 700
Boiestown.....	Northumber'd NB	529-79	Boston Bar	Fraser Valley..BC	529-347
Boileau	Labelle.....Q	Lac Rami 529	Boston Creek ..	Timiskaming...O	649
Bois Blanc.....	Gloucester...NB	Burnsville 529	Boswell	Kootenay West B C	Sirdar 535
†Bois Blanc	Berthier.....Q	529-85	Botha	Camrose.....A	535-233
Bois Brûlé.....	Maskinongé...Q	529-85	*Bothwell	Lambton-Kent..O	712-529-209, 535-42
Boischatel.....	Gaspé.....Q	St. Georges 529	Botsford Portage.	Westmorland..NB	Shediac 529
Boisdale	Quebec.....Q	676	Bottrel	Calgary W...Alta	Dog Pound 535
Bois des Filion..	Montmorency..Q	529-14	†Bouchard	Terrebonne...Q	535-23
Bois Franc.....	N. Cape Breton- Victoria.....NS	529-14	Boucher	Restigouche- Madawaska..NB	via Edmundston
Bois Fagnon.....	Terrebonne...Q	Rosemere 535	Boucherville 1047	Chambly- Rouville.....Q	529-108
Boishebert.....	Wright.....Q	Maniwaki 535	Bouchette.....	Wright.....Q	Messines 535
Boisjoli	Gloucester...NB	Tracadie 529	Boudreau	Westmorland..NB	Shediac 529 [529
*Boisveavin ..	Gloucester...NB	Tracadie 529	Boudreau Village	Westmorland..NB	Upper Dorchester
Boisvert	Kent.....NB	Buctouche 529	Boudreauville...	Inverness- Richmond...NS	375 or Louisdale 529
Boisville	Souris.....M	535-107-117	Bougainville ..	Gaspé.....Q	St. Georges 529
†Boivin	Temiscouata...Q	Glendyne 529	†Boughton Island	King's.....P E I	Georgetown 529
Bold Point.....	Gaspé.....Q	via Grindstone Isl'd	†Bouillon	Matapédia- Matane.....Q	Lac au Saumon 529
Bolduc	Lotbinière...Q	Ste. Marie 675	Boulanger	Lake St. John	Doibeau 529
†Bolger	Comox-AlberniBC	455	Boulardarie.....	Roberval.....Q	
Bolger Bridge ..	Beauce.....Q	St. Georges 675	Boulardarie.....	Cape Breton N- Victoria.....NS	Boulardarie Centre 364 or Little Bras d'Or 529
†Bollingbroke ..	Parry Sound...O	529-130 (P.O. Bolger Bridge)	Boulardarie.....	Cape Breton N- Victoria.....NS	Boulardarie Centre 364 or Little Bras d'Or 529
Bolkow	La nark.....O	535-50	Boulardarie West	Cape Breton N- Victoria.....NS	Boulardarie Centre 364
Bolney	Algoma W R...O	535-66	Boule	Chapleau.....Q	La Sarre 529
Bolover	The Battlefords..S	529-262	Boulter	Hastings- Peterborough..O	Detlor 529
*Bolton	Victoria.....O	Kirkfield 529	†Boundary Creek	Westmorland..NB	529-42
Bolton Centre...	Peel.....O	535-48	†Boundary Creek	Lethbridge.....Alta	Cardston 535
Bon Accord.....	Brome- Missisquoi...Q	Eastray 535	†Boundary Falls.	Yale.....B C	535-72
Bon Air.....	Jasper-Edson...A	645-2	†Boundary	Restigouche- Madawaska..NB	529-118 (Lac Baker Nord, P.O.)
Bon Air.....	Parry Sound...O	535-49 (R R name French River)	*Bounty	Rosetown-Biggars	535-153
Bonanza	Peace River...A	Pouce Coupe 645	Bourdeau	Parry Sound...O	Whitehall. 529
†Bonar	Acadia.....A	529-252	Bourgeois	Kent.....NB	Shediac 529
Bonarlaw	Hastings- Peterborough..O	529-147, 535-84	Bourgeois Mills..	Westmorland..NB	Shediac 529
Bonaventure ..	Bonaventure...Q	529-116	Bourget	Russell.....O	535-31
Bonaventure Est.	Bonaventure...Q	Bonaventure 529			
Bonaventure Isl'd	Gaspé.....Q	Perce 529			
Bon Conseil.....	Drummond- Arthabaska...Q	529-86			
Bon Désir	Charlevoix- Saguenay.....Q	via Tadoussac			
Bondhead	Dufferin-Simcoe.O	Bradford 529			
Bondia	Athabaska.....A	645-2			
Bondville	Brome-MissisquiQ	Knowlton 535			

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†Bourg Louis....	Portneuf.....Q	529-105	Bratton.....	Rosetown-Biggars	529-267
Bourgoin.....	Restigouche..	Green River 529,	†Bray.....	Carleton.....O	535-59
<i>Bourkes</i>	Madawaska..NB	535	†Brazeau.....	Red Deer.....Alta	529-319 (Nordegg
<i>Bourlamaque</i>	Cochrane.....O	649	Brazil Lake....	Shelburne-Yar-	562-1 [PO]
1545	Pontiac.....Q	Val d'Or 529	*Breadalbane....	mouth-Clare..NS	
Bournemouthe....	N. Battleford...S	529-283	Queen's.....P E I	529-1 (R R name	Bradalbane)
†Bournival.....	Three Rivers...Q	Charette 529	Breakaville....	Lévis.....Q	675
†Bousquet.....	Pontiac.....Q	529-119 [bles 529	Breault.....	Nicolet-Yamaska	529-88
†Bout de L'Isle...	Hochelaga.....Q	Pointe aux Trem-	Breau Village...	Kent.....N B	St. Anthony 529
Bout du Monde...	Berthier.....Q	St Paulin 529	Brébeuf.....	Terrebonne....Q	St. Jovite 535
	Maskinongé....Q		Brèche à Manon..	Gaspé.....Q	or Lao Remi 529
Boutillier Point..	Halifax.....N S	529-25 (R R name	*Brechtin.....	Muskoka-...	Grande Rivière 529
		Boutillier)		Ontario.....O	529-130-173
Bowden.....273	Red Deer.....Alta	535-227	Breckenridge St'n	Wright.....Q	535-28
Bowell.....	Medicine Hat..Alta	535-225 [ver	Bredenbury....	Melville.....S	535-101
Bowen Island....	Vancouver N...BC	455 or via Vancou-	†Breeze.....	Assiniboia...Sask	529-251
†Bowesville.....	Russell.....O	Gloucester 535	Bremen.....	Rosthern.....Sask	529-249
Bow Island.....432	Medicine Hat...A	535-230	Bremner.....	Wetaskiwin...A	529-245
Bowmanville....	Medicine Hat...A	Medicine Hat 535	Brennan Hills...	Wright.....Q	535-27 (R R name
4113	Durham.....O	529-83, 535-50		Brennan)	
Bowness.....	Calgary W.R....A	Calgary 529, 535	Brent.....	Renfrew N R...O	529-137
Bowser.....	Comox-AlberniBC	535-90	Brentha.....	Timiskaming...O	Heaslip 649
Bowsman River..	Churchill.....M	529-232 (R R name	Brentwood.....	Colchester...	529-12
		Bowsman)		Hants.....NS	
†Boyd's.....	Antigonish-...	South River 529	†Brentwood.....	Simcoe N R....O	529-194
	Guysborough NS		Brentwood Bay..	Nanaimo.....BC	via Victoria
Boyle.....	Athabaska.....A	645-2	Bresaylor.....	The Battlefords	529-260
Boylston.....	Antigonish-...	366, 361, 368 or	Breslau.....	Waterloo S R...O	529-185
	Guysborough NS	Monastery 529	Brest.....	Kent.....N B	Coal Branch 529
		or via Guysboro	Bretagneville..	Kent.....N B	Richibucto 529
Boyne Lake.....	Vestreville....A	Ashmont 529	Brethour.....	Timiskaming...O	Thornloe 649
†Boynton.....	Stanstead.....Q	675	Breton.....	Wetaskiwin...A	535-244 [PO]
*Bracebridge 2341	Muskoka-Ontario	529 193, 420	†Bretona.....	Wetaskiwin...A	529-323 (Hercules
Bracken.....109	Maple Creek..Sask	535-171	†Breton Cove...	Cape Breton N..	365 (Briton Cove
*Brackendale....	Vancouver N...BC	650		Victoria.....N S	P O)
†Braeknrig.....	Muskoka-Ontario	Bracebridge 529	†Brewer.....	Melville.....S	529-257
†Brackley.....	Queen's.....P E I	529-3	Brewers Mills..	Frontenac...O	via Kingston
Brackley Beach..	Queen's.....P E I	Brackley 529		Addington...O	
†Brada.....	The Battlefords..S	529-260	†Brexton.....	Cariboo.....BC	Shalalth 650
†Bradalbane....	Queen's.....P E I	529-1 (Breadalbane	Breyhat.....	Athabaska.....A	Lac la Biche 645
Braddock.....	Maple Creek...S	535-172 [P O)	Briar Lake.....	Shelburne-Yar-	Hectanooga 562
*Bradford.....1033	Dufferin-Simcoe	529-193		mouth-Clare..NS	
†Bradley.....	Nipissing.....O	Chelmsford 535	Briarles.....	Prince Albert...S	Holbein 529
†Bradlo.....	Cochrane.....O	Hearst 502, 529	Briar Ridge....	Cariboo.....BC	Pouce Coupe 645
Brainer.....	Fraser Valley..BC	514	Briars Park....	York N R.....O	Sutton 529
Bradore Bay....	Charlevoix....Q	348-2, 123	†Brickburn.....	Calgary W...Alta	535-225
	Saguenay.....Q		†Brickton.....	Digby-Annapolis-	562-1
*Bradwardine....	Brandon.....M	535-110		Kings.....NS	
Bradwell.....129	Rosthern.....S	529-245	Bridal Falls....	Fraser Valley..BC	Chilliwack 514, 520
Brasdeille.....	Renfrew S R...O	535-65	*Bridgesville....	Yale.....BC	Rock Creek 535
Bragg Creek.....	Calgary East...A	Calgary 535, 529	†Bridge.....	Quebec West...Q	529-34-118-120-123
Brainard.....	Peace River....A	Lymburn 645		(LePont deQue.PO	
†Brainerd.....	Springfield...M	529-240	†Bridge End....	Glengarry.....O	535-62
Bralorne.....	Cariboo.....BC	Shalalth 650	Bridgeford.....42	Moose Jaw.....S	535-153
Bramber.....	Colchester...	Brooklyn 562	Bridge Lake....	Cariboo.....BC	Lone Butte 650
	Hants.....NS		Bridge North...	Peterboro' W.R.	O Peterboro' 529, 535
*Brampton, 6,020	Peel.....O	529-185, 535-39	Bridgeport.....	Waterloo N R...O	Kitchener 529, 578
*Brancepeth....	Melfort.....O	529-232	Bridgeport.....	S.Cape Breton..NS	698
Branch La Have..	Queens.....	Bridgewater 529	†Bridge River...	Cariboo.....BC	Shalalth 650
	Lunenburg..NS		*Bridgetown.1020	Digby-Annapolis-	562-1, 529-31
Branchton.....	Waterloo S R...O	529-188		Kings.....NS	
*Brandon.....17,551	Brandon.....M	535-111-112-118, 529-234-258	Bridgeview....	Peace River....A	Spirit River 645
		via Port Hardy	Bridgeview.....	Wentworth...O	via Hamilton
†Branham Island.	Comox-AlberniBC	Loggieville 529	Bridgeville....	Pictou.....NS	529-21
Bransfield.....	Northumberl'd NB	535-236	Bridgeville.....	Gaspé.....Q	Barachols 529
Brant.....	Macleod.....Alta	529-198-199-203,	*Bridgewater....	Queens-...	529-25-29
*Brantford 31,948	Brantford.....O	703, 615		Lunenburg..NS	
Brantford Air Pt.	Brantford City..O	via Brantford	†Brie.....	Bellechasse...Q	529-118(Goulet PO)
Brantville.....	Northumberl'd NB	Tracadie 529	*Briercrest.....194	Moose Jaw...Sask	529-268
†Bras.....	Dorchester....Q	675	Briererville....	Athabaska.....A	Lac la Biche 645
Bras d'Apic.....	Montmagny...Q	529-118	†Brierly Brook..	Antigonish-...	529-17 (Brierly's
	L'Islet.....Q			GuysboroughNS	Brook P O)
Bras d'Or.....	Cape Breton North	Little Bras d'Or	Brigade Lake....	Kamloops...BC	Kamloops, 535, 529
	and Victoria..NS	529	Brigden.....	Lambton W.R.	O 623-87
Brassard.....	Restigouche..	Campbellton 529	Brigham.....	Brome-Missisqui	535-3
	Madawaska..NB		Brighouse....	New Westmins'rBC	514 (Sub P.O. of
Brasset.....	Gaspé.....Q	Gaspe 529		Vancouver)	
†Brass Hill.....	Shelburne-Yar-	Barrington 529	*Bright.....	Oxford.....O	529-199
	mouth-Clare..NS		Brightbank....	Jasper-Edson..Alta	Stony Plain, 529
			Brightholme...	Prince Albert...S	Shellbrook 529

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Brighton	Digby-Annapolis-Kings.....NS	Bloomfield 562	Brookdale	Labelle	Q Lac Remi 529
*Brighton...1,651	Northumberland	529'83, 535'50	Brookdale	Neepawa.....M	535-109
Bright Sand	N. Battleford Sask	St. Walburg 529	Brookfield	Colchester.....	529-12
Bright's Grove	Lambton W R.....O	Cambridge 529	Brookfield	Hants.....NS	
†Brightside	Laurel.....O	Flower 535	†Brookfield Mines	Welland.....O	via Welland 529-30
Brightstone	Springfield.....M	Lac du Bonnet 535	Brookholm	Queens.....NS	
Brightview	Wetaskiwin.....A	Wetaskiwin 535	Brookline	Lunenburg.....NS	
Briley's Brook	Antigonish.....	529-17 (R R name Brierly Brook)	Brooklyn	Grey N R.....O	Owen Sound 529, 529-263 [535]
†Brilliant Cove	Guysborough NS	529-116 (L'Anse à Brillant, P.O.)	Brooklyn	Weyburn.....Sask	529-179
Brilliant	Gaspé.....Q	529-116 (L'Anse à Brillant, P.O.)	Brooklyn	Chambly.....Q	629
†Brinkman's Cor.	Kootenay W.....BC	535-72	Brooklyn	Rouville.....Q	529-25
†Brinlook	Bruce.....O	Warton 529	Brooklyn	Queen's.....NS	
Brinston	Ontario.....O	Brooklin 529	Brooklyn	Lunenburg.....NS	
	Grenville.....	via Iroquois, O	Brooklyn	Colchester.....	562-4 (Newport PO)
	Dundas.....O		Brooklyn	Hants.....NS	
Brisco	Kootenay E.....BC	535-84	Brooklyn	Westmorland.....NS	529-54
Brise du Lac	Joliette.....Q	Ste. Marguerite	Brooklyn	Kamloops.....B C	535-91
	L'Assomption-Montcalm.....Q	535	Brooklyn	Medicine Hat.....A	535-225
Bristol	Victoria-Carlton NB	535-309	Brooklyn	Melfort.....S	529-272
*Bristol	Pontiac.....Q	529-138	Brooklyn	Inverness.....	Mabou 529
Bristol	King's.....P E I	529-4 (R R name Wyman 535 [Lot 40])	Brooklyn	Richmond.....NS	
Bristol Mines	Pontiac.....Q	McKee 535	Brooklyn	St. John-Albert NB	529-42
Bristol Ridge	Pontiac.....Q	529-4 (R R name Wyman 535 [Lot 40])	Brooklyn	Souris.....M	535-106
†Britannville	Algoma E R.....O	via Gore Bay, O	Brooklyn	Antigonish.....	Antigonish 529
†Britannia	Muskoka-Ontario	315 (Kingsway P O)	Brooklyn	Guysborough NS	
†Britannia Bay	Carleton.....O	Westboro 535	Brooklyn	Lake Centre.....S	535-169
†Britannia Beach	Vancouver N.....BC	455	Brooklyn	Vergreville.....A	Two Hills 535
†Britannia Heights	Carleton.....O	Westboro 535	Brooklyn	Beauharnois.....Q	529-81-87
†Britannia Mills	St. Hyacinthe-Bagot.....Q	529-82	Brooklyn	Laprairie.....Q	
†Brithdir	Humboldt.....Sask	Burr 535	Brooklyn	Weyburn.....Sask	529-251
Briton Cove	Cape Breton N.....S	365	Brooklyn	Ontario.....O	Claremont 535 or Pickering 529 (Sub P.O. of London City)
Britt	Parry Sound.....O	535-49	Brooklyn	London.....O	Homeville 698
Britton	Perth.....O	529-187	Brooklyn	Cape Breton South.....NS	
Broadacres	Kindersley.....S	535-167	Brooklyn	Beauce.....Q	675 (R R name Leeds)
Broadbent	Parry Sound.....O	529-187	Brooklyn	Kootenay WR BC	535-82
Broad Cove	Inverness.....	529-187	Brooklyn	Cochrane.....O	529-120
Broad Cove (Lunenburg)	Richmond.....NS	Medway 529	Brooklyn	Lisgar.....M	Morden 535
Broad Cove Marsh	Queens.....NS	Medway 529	Brooklyn	Battle River.....A	Coronation, 535
	Inverness.....	Inverness 529	Brooklyn	York N R.....O	529-178
Broadlands	Richmond.....NS	529-116	Brooklyn	Assiniboia.....Sask	529-263
Broad Valley	Bonaventure.....Q	529-942	Brooklyn	Muskoka-Ontario	Bracebridge 529
*Broadview ..634	Selkirk.....M	535-112-149	Brooklyn	Moose Jaw.....S	535-153
Broadwater	Qu'Appelle.....Sask	445-1	Brooklyn	Cochrane.....O	649-6
†Broadway	Pictou.....NS	Merigomish 529	Brooklyn	Muskoka-Ontario	Glenmount 315 or Bracebridge 529
†Brochet	St. Maurice-Lafayette.....Q	529-120 (Lac aux Brochets P O)	Brooklyn	Argenteuil.....Q	Lachute 535, or Staynerville 535
†Brochet	Churchill.....M	181	Brooklyn	York ER.....O	535-34
*Brook	Kindersley.....Sask	529-252	Brooklyn	Royal.....N B	529-58, 390 (R R name Grandview)
Brocket	MacLeod.....Alta	535-230	Brooklyn	York W R.....O	Long Branch 529
Brookington	Melfort.....S	Fairy Glen 535	Brooklyn	Oxford.....O	623-34
†Brook Road	Ontario.....O	Cherrywood 535	Brooklyn	Pictou.....NS	Merigomish 529
Brooks Beach	Simcoe, N. R.....O	Stayner 529	Brooklyn	Peace River.....A	645-8
*Brookton	Parkdale.....O	(part of Toronto)	Brooklyn	Camrose.....A	529-245
*Brookville 11,342	Leeds.....O	529-150, 535-58, 329-2-3 (Ferry to Morris-town, NY)	Brooklyn	Huron-Perth.....O	529-184
		535-58, 329-2-3 (Ferry to Morris-town, NY)	Brooklyn	Algoma W R.....O	535-67, 438, 414 (RR n. Bruce)
*Broderick	Lake Centre.....S	535-153	Brooklyn	Algoma, W R.....O	535-67
Brodeur	Wright.....Q	Maniwaki 535	Brooklyn	Renfrew SR.....O	Barry's Bay 529
*Brodhagen	Perth.....O	Dublin 529	Brooklyn	Terrebonne.....Q	535-24 (Ste Anne des Plaines PO)
†Brodie	Kamloops.....BC	535-91-92	Brooklyn	Vaudreuil-Soulanges.....Q	Ste. Anne 529, 535
Brodie	Nipissing.....O	Sudbury 529, 535	Brooklyn	Renfrew S R.....O	Killaloe 529
Brokenhead	Springfield.....M	Beausejour 535	Brooklyn	King's.....P E I	529-7
Brombury	Yorkton.....Sask	West Bend 535	Brooklyn	Vegreville.....A	529-260 535-226 (R R name Bruderheim)
*Brome	Brome-Missisquoi.....Q	535-4	Brooklyn		
Bromhead	Weyburn.....Sask	535-142-152	Brooklyn		
†Bromley Line	Renfrew N R.....O	515 Pembroke, O	Brooklyn		
Bromtonville	Richmond-Wolfe.....Q	529-82	Brooklyn		
			Brooklyn		
Broncho	Maple Creek.....Sask	Ponteix 535	Brooklyn		
†Bronson	Hastings-Peterborough.....O	529-147	Brooklyn		
†Bronson	Royal.....N B	529-51	Brooklyn		
Bronson Settlement	Royal.....N B	Bronson 529	Brooklyn		
*Bronx	Halton.....O	529-207, 535-44	Brooklyn		
Bronx Park	Verdun.....Q	La Salle 535	Brooklyn		

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Bryant.....	Assiniboia.....Sask	529-263	Burr.....	Humboldt.....S	535-176
Bryant's Corner.....	Kent.....N B	Harcourt 529	Burrard Inlet.....	Vancouver N. BC	via Vancouver, BC
Bryenton.....	Northumberland N B	529-79	Burridge.....	Frontenac.....O	Westport 529
†Brynmair.....	Comox-Alberni BC	Nanoose 535	Burriss.....	Kenora.....	Devlin 529
†Bryon Island.....	Gaspé.....Q	Grand Entry 347, 379		Rainy River.....O	
*Bryson.....264	Pontiac.....Q	Campbell's Bay 535	†Burritts.....	Grenville-Dundas O	535-33
†Brysons.....	Châteauguay.....Q	529-81 (Brysonville P O)	Burritt's Rapids.....	Grenville-Dundas O	Merrickville 535
Brysonville.....	Châteauguay.....Q	529-81 (RR n Brysons)	Burrows.....	Qu'Appelle.....S	535-112
B.-Say-Tah.....25	Huntingdon.....Q	Fort Qu'Appelle 529	Burstall.....195	Swift Current.....S	535-161 [708]
Buchan.....	Springfield.....M	535-102	†Burtch.....	Brantford City.....O	Mount Pleasant 615,
Buchanan.....448	Mackenzie.....Sask	529-259	†Burton.....	York-Sunbury N B	529-58, 390
Buck Creek.....	Wetaskiwin.....A	Breton 535	Burton.....	Kootenay W. BC	445-1 (Landing n. Burton City)
Buckfield.....	Queens.....	Pleasant River 529	†Burtons.....	Colchester.....	562-4 (Latie's Brook P O)
Buckhorn.....	Lunenburg NS		Burtonsville.....	Hants.....NS	Gainford 529
†Buckhorn.....	Peterboro' W R. O.	Lakefield 529	Burt's Corner.....	Jasper-Edson, Alta	535-201
*Buckingham.....	Wetaskiwin.....A	Rimby 535	Burwash.....	York-Sunbury N B	529-130, 535-49
4516	Hull.....Q	535-18	Bury.....	Nipissing.....O	535-7
†Buckingham Jc.....	Hull.....Q	535-18 (Masson PO)	Bushy.....	Compton.....Q	535-7
1226			Bush Island.....	Jasper-Edson, Alta	645-1-4
†Buck Lake.....	Frontenac.....O	Perth Road 529		Queens.....	Bridgewater 529
Buckland.....	Addington.....O		†Burside.....	Lunenburg N S	529-50
†Buckland.....	Bellechasse.....Q	St. Damien 529	†Bussiere.....	Northberland N B	529-88
†Buckland Est.....	Prince Albert Sask	529-256	†Busteed.....	Nicolet-Yamaska Q	535-51
Bucklaw.....	Bellechasse.....Q	St. Damien 529		Kenora.....	
	Cape Breton N. Victoria.....N S	Alba 529 or Little Narrows 364	Butedale.....	Rainy River.....O	455, 450-3
†Buckley Bay.....	Skeena.....B C	455	Butler Station.....	Skeena.....B C	529-258
†Buckley Bay.....	Comox-Alberni BC	535-90	Butte.....	Red Deer.....A	Rocky Mountain House 529, 535
†Buckskin.....	Simcoe N R.....O	535-48	Butte D'Or.....	Gloucester N B	Bathurst 529
Buctouche.....	Kent.....N B	529-65	Buttermilk Falls.....	Victoria.....O	Kinmount 529
Buctouche Bay.....	Kent.....N B	Buctouche 529	Butternut Bay.....	Leeds.....O	Brookville 529, 535
†Budd Mills.....	Renfrew N R.....O	Golden Lake 529	Buttermilk Ridge.....	Royal N B	Havelock 529
†Buena Vista.....	N. Westminister BC	via N. Westminister	*Butte St. Pierre	The Battlefields S	Paradise Hill 529
Buena Vista Park.....	Lake Centre.....S	535-159 (Rly. name Buena Vista)	†Buttress.....	Moose Jaw S	535-168
			†Buxton.....	Kent.....O	623-34 (North Buxton)
Buffalo.....	Medicine Hat, Alta	535-246	Ruzzard.....	The Battlefields S	535-164 [ton PO]
Buffalo Creek.....	Caribou.....B C	Exeter 650	Byenacor.....	Acadia.....S	529-3-5
Buffalo Gap.....	Wood Mountain S	535-143	*Byng Inlet.....	Parry Sound.....O	535-49
Buffalo Horn.....	Maple Creek, Sask	Ponteix 535	Byron.....	Middlesex E R. O.	via London
Buffalo Lake.....	Peace River.....A	Sexsmith 645	Cabana.....	Nth. Battleford S	Meadow Lake 535
Buffalo Narrows.....	Nth. Battleford S	193 or Meadow	Cabano.....2081	Témiscouata Q	700
Buford.....	Wetaskiwin.....A	535-244 [Lake 535]	Cabin Lake.....	Acadia.....S	Cessford 529
Bugeaud.....	Bonaventure.....Q	Aspebiac 529	*Cabri.....407	Swift Current S	535-162
†Bulkley Canyon.....	Skeena.....B C	529-350	*Cache Bay.....1004	Nipissing.....O	535-66
†Buller.....	Victoria.....O	Kinmount 529	Cache Creek.....	Kamloops.....B C	Ashcroft 535, 529
†Bull River.....	Kootenay E. BC	535-84	*Cache Lake.....	Victoria.....O	Two Rivers 529
Bulwark.....	Camrose.....A	535-234	*Cacouna.....590	Témiscouata Q	529-50
Bulwer.....	Compton.....Q	535-7	Cacouna South.....	Témiscouata Q	Q Cacouna 529
Bulyra.....127	Lake Centre.....S	535-155-160	Cactus Lake.....	Kindersley S	529-291
Buncleody.....	Brandon.....M	Carroll 535	Cadboro Bay.....	Nanaimo.....B C	(Sub P O of
†Bunyan.....	Nth. Battleford S	Whitkow 535	Cadillac.....226	Maple Creek S	535-170 [Victoria]
†Buoyant.....	Bow River.....Alta	535-235	Cadillac.....989	Pontiac.....Q	529-119
†Burohills Flats.....	St. John-Albert N B	Saint John 529, 535	Cadogan.....	Battle River Alta	535-168
Burdett.....110	Medicine Hat.....A	535-230	Cadomin.....	Jasper-Edson A	529-812
Bures.....	Wood Mountain S	535-165	Cadon.....	Vegreville.....A	Andrew 535
Burfield.....	Acadia.....A	Pinnegan 529	Casarea.....	Durham.....O	Burketon 585
*Burford.....	Brant.....O	529-198	Cails Mills.....	Kent.....N P	Harcourt 529
*Burgessville.....	Oxford.....O	529-200	Cain Point.....	Northumberland N B	Newcastle 529
Burgis.....	Yorkton.....S	529-257	Cain's Mountain.....	Cape Breton N. S	McKinnon
*Burketon Sta.....	Durham.....O	535-34		Victoria.....N S	Harbour 529
†Burk's Corners.....	Labelle.....Q	Thurso 535	*Cainsville.....	Brant.....O	529-199, 708
*Burks Falls.....710	Parry Sound.....O	529-193	Calntown.....	Leeds.....O	Mallorytown 529
Burleigh Falls.....	Hastings.....	Lakefield 529	Cairs.....	Battle River Alta	535-158
	Peterborough.....O		Cairo.....	Lambton-Kent O	via Bothwell, O
*Burlington 3,815	Halton.....O	529-192-207, 535-44,	Caissie Village.....	Kent.....N B	Buctouche 529
†Burlington.....	Digby-Annapolis Kings.....N S	Weston 562 [329-3]	Caistor Centre.....	Lincoln.....O	Smithville 703
			Caistorville.....	Lincoln.....O	Canfield 529
Burnis.....	Macleod.....Alta	535-230	†Calthness.....	Kootenay E. B C	535-69
Burnaby Lake.....	N. Westminister BC	514	Calahogie.....	Renfrew S R. O.	535-61
Burnham.....	Swift Current S	Swift Current, 535	Calahoo.....	Jasper-Pdson A	529-322
†Burnhamthorpe.....	Peel.....O	Dixie 535	Calais.....	Peace River.....A	High Prairie 645
†Burnley.....	North'm'land O	Colborne, 529, 535	Calamite River.....	Chapleau.....Q	Dupuy 529
†Burnside.....	Portage la Prairie M	535-112	Calderbank.....	Swift Current Sask	529-289
Burns Lake.....218	Skeena.....B C	529-350	Calden.....182	Yorkton.....S	529-280
Burnston.....	Renfrew S R. O.	via Renfrew, O	†Caldwell.....	Renfrew SR.....O	529-214 (Hyndford)
Burnsville.....	Gloucester.....N B	529-60	Pontiac.....Q	McKee 535 (P O)	Hillspring 535
Burnt Church.....	Northumberland N B	Newcastle 529	Caldwell.....	Lethbridge.....Alta	Hillside 535
Burnt River.....	Victoria.....O	529-171	Caldwell Brook.....	Victoria-Carleton N B	
†Burpee.....	Algoma E R.....O	via Gore Bay, O			
Burquillam.....	Vancouver N R. BC	via N. Westminister	Caledon.....	Peel.....O	Inglewood 590, 585

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<i>Caledon East</i>	Peel O	529-192	<i>Camp Lister</i>	Kootenay E . . . BC	Creston 535	
* <i>Caledonia</i> 1,401	Haldimand O	529-196-199	<i>Camp Marcel</i>	Joliette-L'Assomp-tion-Montcalm Q	Joliette 529, 535	
<i>Caledonia</i>	Antigonish	Sunnybrae 529	<i>Camp Morton</i>	Selkirk M	535-123	
(Guysboro)	Guysboro' . . . N S		C'p Nominigue	Labelle Q	Nominigue 535	
* <i>Caledonia</i>	Queen's	529-30	† <i>Campobello</i>	Charlotte N B	403 (Welshpool PO)	
(Queens)	Lunenburg . . NS		<i>Camp Oconto</i>	Frontenac	Tichborne 535	
* <i>Caledonia Mines</i>	S. Cape Breton . N S	Part of Glace Bay	<i>Camp Onawaw</i>	Muskoka-Ontario Q	Huntsville 529	
<i>Caledonia Springs</i>	Prescott O	535-31	<i>Camp Ouareau</i>	Joliette-L'Assomp-tion-Montcalm Q	Ste Agathe 535	
* <i>Calgary</i> 100,044	Calgary E. Alta . .	535-225-227-228	<i>Campsie</i>	Jasper-Edson . . A	Barrhead 645	
<i>Calhoun</i>	Calgary W. Alta . .	529-315-316, 240, 231	<i>Camp Wanapitei</i>	Timiskaming . . . O	418 [535-232	
<i>Calhoun</i>	Westmorland . N B	529-12	* <i>Camrose</i> 2,967	Camrose A	529-315-316-323-324	
<i>Caliento</i>	Provencher . . M	529-224	† <i>Camscot</i>	Nanaimo BC	529-346	
<i>Calixa-Lavallee</i>	Vercheres . . . Q	Vercheres 529	<i>Camsell Portage</i>	North Battleford . S	175,444	
* <i>Callander</i>	Parry Sound . . Q	529-193	<i>Camsell River</i>	Mackenzie . . N W T	via Port Radium	
<i>Callières</i>	Quebec	Giffard 676	<i>Cana</i>	Melville S	529-245	
	Montmorency . Q		† <i>Canaan</i>	Queens	Chester 529	
<i>Calling Lake</i>	Athabaska . . . A	Athabaska 529	† <i>Canaan Rapids</i>	Lunenburg N S	Cody 535	
<i>Calling River</i>	Athabaska . . . A	Athabaska 529	<i>Canaan Station</i>	Royal N B	529-50	
<i>Calmar</i>	Wetaskiwin . . O	535-244	† <i>Canada Creek</i>	Westmorland . N B	Digby-Annapolis	
† <i>Calstock</i>	Cochrane . . . O	529-154		Kings NS	Grafton 562	
* <i>Calumet</i> 705	Argenteuil . . O	535-18	† <i>Canal</i>	Hastings South . O	529-14	
† <i>Calumet Beach</i>	Laval-Two Mtns. Q	529-124	<i>Canal</i>	Muskoka-Ontario Q	315 or Huntsville	
* <i>Calumet Island</i>	Pontiac Q	Campbell's Bay 535	<i>Canal Flats</i>	Kootenay E . . BC	535-84 [529	
<i>Calverts Corners</i>	Essex W O	via Windsor	<i>Cunbora</i>	Haldimand . . . O	Canfield 529	
† <i>Calvin</i>	Nipissing . . . O	535-65	<i>Candiac</i>	29 St. Foye Road .	Quebec City	
<i>Calwin</i>	Calgary W. . . A	via Calgary	<i>Candiac Station</i>	Weyburn S	529-258	
<i>Camborne</i>	Northumberland O	Cobourg, 529, 535	<i>Candle Lake</i>	Prince Albert . . S	Meath Park 535	
<i>Cambray</i>	Victoria O	529-173	<i>Cando</i>	The Battlefords . S	529-250	
<i>Cambria</i>	Bow River . . . A	Rosedale 529, 535	<i>Cane</i>	Timiskaming . . O	Osseo 649	
<i>Cambridge</i>	Royal N B	Cody 535	* <i>Canfield</i>	Haldimand . . . O	529-199	
<i>Cambridge</i>	Colchester . .	Brooklyn 562	† <i>Canfield Junc.</i>	Haldimand . . . O	623-34, 529-199-200,	
† <i>Cambridge</i>	Hants NS		<i>Canford</i>	Kamloops . . . B C	535-92 [712	
<i>Cambridge Stat'n</i>	Russell O	633-2	† <i>Canim</i>	Cariboo BC	650	
	Digby-Annapolis .	562-1	<i>Canim Lake</i>	Cariboo BC	Exeter 650	
	Kings NS		* <i>Canmore</i>	Calgary W. . . Alta	535-225	
<i>Camden</i>	Colchester-Hants	Truro 529, 562	† <i>Cann</i>	Chapleau Q	529-120	
<i>Camden East</i>	Frontenac [N S]	529-140	† <i>Cannamore</i>	Stormont O	Orysler 633	
	Addington . . . O		<i>Cannell</i>	Edmonton W. Alta	529-322	
<i>Camel Chute</i>	Renfrew SR. . . .	Caldwell 529	<i>Cannes</i>	Inverness	Sporting	
<i>Cameo</i>	Prince Albert . . S	529-287	<i>Cannes des</i>	Richmond . . NS	Mountain 529	
† <i>Cameron</i>	Souris M	535-126	<i>Roches</i>	Gaspé Q	Corner of the	
<i>Cameron</i>	Victoria O	529-171	<i>Cannifton</i>	Hastings South . O	Beach 529	
<i>Cameron Falls</i>	Port Arthur . . O	529-131	† <i>Canning</i>	Oxford O	Belleville 529, 535	
† <i>Cameron Lake</i>	Comox-Alberni BC	535-88	* <i>Canning</i>	Digby-Annapolis .	Paris 529, 615	
<i>Cameron</i>	Antigonish . .	Sunnybrae 529		Kings NS	562-2	
Settlement	Guysboro' . . N S		* <i>Cannington</i> . 763	Muskoka-Ontario Q	529-177	
<i>Cameron's Mills</i>	Kent N B	Richibucto 529	<i>Cannon</i>	Dorchester . . . Q	St. Justine 675	
† <i>Camilla</i>	Dufferin-Simcoe .	Orangeville 535	<i>Canoe</i>	Kamloops . . . B C	535-70	
<i>Camlachie</i>	Lambton W R. . O	529-185	<i>Canoe Cove</i>	Queen's P E I	Charlottetown 529	
† <i>Camlaren</i>	Mackenzie . . NWT	via Yellowknife	<i>Canoe Lake</i>	Inverness	Louisburg 698	
† <i>Campbell</i>	Jasper-Edson . Alta	645-1-2		Richmond . . N S		
<i>Campbellcroft</i>	Durham O	529-176	<i>Canoe Lake</i>	Parry Sound . . O	529-215	
<i>Campbelldale</i>	Inverness . . .	via Sydney, N S	† <i>Canol</i>	Mackenzie . . .	via Norman Wells	
	Richmond . . NS		<i>Canonto</i>	Frontenac	Folger 535	
* <i>Campbellford</i>	Northumberland O	529-169		Addington . . O		
8,018			<i>Canopus</i>	Wood Mountain . S	535-181	
<i>Campbell Island</i>	Skeena BC	455	* <i>Canora</i> 1,205	Mackenzie . . . S	529-257-259-276	
<i>Campbell River</i>	Comox-Alberni BC	450-3, 455, 229	† <i>Canrobert</i>	St. Hyacinthe . .	361, 367, 368, 375 or	
* <i>Campbell's Bay</i>	Pontiac O	535-28		Bagot Q	Mulgrave 529	
900			<i>Canterbury Sta.</i>	Antigonish . .	Assiniboia . . S	535-309
† <i>Campbellton</i>	Elgin O	Dutton 623, 656	<i>Cantic</i>	Guysborough N S	St. John's-Iber-ville-Napierville Q	529-87-211
* <i>Campbellton</i>	Restigouche . .	529-50-52	† <i>Cantin</i>	Assiniboia . . Q	Lotbiniere . . Q	529-118
6,748	Madawaska . NB	Ferry with Cross	<i>Cantley</i>	York-Sunbury . NR	Wright Q	Ironside 535
* <i>Campbellville</i>	Halton O	535-35 [Point, Q	<i>Canton</i>	St. John's-Iber-ville-Napierville Q	Durham O	Port Hope 529, 535
* <i>Camp Borden</i>	Dufferin-Simcoe .	529-194, 535-48	<i>Canton Arnaud</i>	Charlevoix-Sag-uenay Q	via Clarke City	
<i>Camp Chimo</i>	Timiskaming . . O	418	<i>Canton Begin</i>	Chicoutimi . . . Q	Jonquiere 529	
<i>Camp Creek</i>	Jasper-Edson . A	Barrhead 645	<i>Canton Casgrain</i>	Montmagny . .	Lac Frontiere 675	
<i>Campden</i>	Lincoln O	Beamsville 529	<i>Canton Jette</i>	L'Islet Q	Amqui 529	
† <i>Camp des 21 Lacs</i>	Joliette-L'Assomp-tion-Montcalm Q	Mont Laurier 535		Matapedia . . .		
<i>Camper</i>	Selkirk M	529-231		Matane Q		
<i>Camperdown</i>	Grey NR O	529-194				
<i>Camperdown</i>	Queens	Italy Cross 529				
	Lunenburg . . NS					
<i>Camperville</i>	Churchill . . . M	Winnipegosis 529				
† <i>Camp Hughes</i>	Neepawa M	535-112				
<i>Camp Kagawong</i>	Victoria O	Penelon Falls 529				
<i>Camp Kinkora</i>	Terrebonne . . Q	Ste. Agathe 535				
<i>Camp Laclouwhi</i>	oliette-L'Assomp-tion-Montcalm Q	Joliette 529, 535				

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Canton Lafleche.	Charlevoix-Saguenay.....Q	via Chute aux Outardes	Cap La Ronde...	Inverness-Richmond...NS	via Arichat or Louisdale 529
Canton Patapedia	Bonaventure.....Q	St. Alexis 529	Cap Lumiere....	Kent.....N B	Rexton 529
†Canton Pelletier	Lake St. John-Roberval.....Q	Dolbeau 529	Cappon.....	Acadia.....A	Excel 529
Canton Tessier..	Matapedia-Matane.....Q	Matane 528	*Capreol.....1,641	Nipissing.....O	529-130-187
Cantuar.....	Swift Current.Sask	535-162	Cap Rouge.....	Quebec-Montmorency.Q	529-84-120-123
Canuck.....	Maple Creek.Sask	535-171	†Cap Rouge.....	Inverness-Richmond...NS	via Cheticamp
Canwood.....248	Prince Albert...S	529-265	Cap St. Ignace...	Montmagny-L'Islet.....Q	529-115
Canyon.....	Kootenay E...BC	535-69	Cap St. Ignace Sta	Montmagny-L'Islet.....Q	529-115
Canyon Creek....	Peace River....A	645-1	Cap St. Martin..	Laval-Two Mountains...Q	535-21 (R.R. name Le Cap)
Cap à la Baleine..	Matapedia-Matane.....Q	Matane 528	Cap Santé.....	Portneuf.....Q	529-120
Cap a la Branche	Charlevoix-Saguenay.....Q	Baie St. Paul 529	Caps de Maria...	Bonaventure.....Q	Maria 529 [Monts via Ste. Anne des La Malbaie 529]
Cap a l'Aigle 492	Charlevoix-Saguenay.....Q	La Malbaie 529	Cap Seize.....	Gaspé.....Q	
Capasin.....	N. Battleford...S	535-179	Caps St. Fidèle..	Charlevoix-Saguenay.....Q	
Cap au Corbeau..	Charlevoix-Saguenay.....Q	Baie St. Paul 529	Capstick.....	Cape Breton N-Victoria...NS	365 or via North Sydney
Cap au Renard...	Gaspé.....Q	Matane 528	Cap Tourmente..	Charlevoix-Saguenay.....Q	529-122
Cap-aux-Oies....	Charlevoix-Saguenay.....Q	529-122	Capucins.....	Gaspé.....Q	Mechins 848-1 or Matane 528
Cap-aux-Os.....	Gaspé.....Q	via Gaspé 529	†Caradoc.....	Middlesex.....O	535-42
Cap Bateau.....	Gloucester.....N B	Shippigan 529	Caramat.....	Port Arthur...O	529-131
Cap Caissie....	Kent.....N B	Shediac 529	Caracquet.....	Gloucester...N B	529-60
Cap Chat.....132	Gaspé.....Q	348-1, or Matane 528	*Carberry.....857	Neepawa.....M	535-112, 529-236
Cap Chat Est...	Gaspé.....Q	Cap Chat 348-1	*Carbon.....369	Bow River.....Alta	535-235
*Cap de la Madeleine.....11,961	Champlain.....Q	535-19-21, 122	Carbondale.....	Jasper-Edson.Alta	645-1-2
Cap de la Madeleine Est	Champlain.....Q	via Trois Rivières	Carcajou.....	Peace River...A	443, 174 or Grimshaw 645
Cap de la Madeleine Ouest	Champlain.....Q	via Trois Rivières	Carcross.....	Yukon.....M	717, 462-2
Cap de Moisselle Creek.	St. John-Albert.NB	Albert Mines 529	Cardale.....	Marquette.....M	529-244
Cap d'Espoir....	Gaspé.....Q	Cape Cove 529	Cardell.....	Maple Creek.Sask	535-225
Cap des Roitiers.	Gaspé.....Q	Gaspé 529	Cardiff.....	Jasper-Edson.Alta	Morinville 529, 645
Cap des Roitiers Est.	Gaspé.....Q	Gaspé 529	*Cardigan.....	King's.....P E I	529-3
†Cape.....	St. John-Albert.NB	529-66 (Cape Sta PO)	*Cardinal.....1,645	Grenville-DundasO	529-28
Cape Bald.....	Westmorland..N B	Shediac 529	Cardinal.....	Macdonald...M	529-227
†Cape Breton....	Westmorland..N B	529-65	Cardross.....	Wood Mountain.S	535-165
†Cape Chin.....	Bruce.....O	Wiaraton 529	Cardston.....2,334	Lethbridge..Alta	535-239
†Cape Cliff.....	Cumberland...N S	Wallace 529	Carey.....	Provencher...M	535-115
†Cape Cove.....	Gaspé.....Q	529-116	†Carey Lake....	Cochrane.....O	529-154
†Cape Croker....	Bruce.....O	Wiaraton, 529	Carey's Hill....	Bonaventure..Q	Black Capes 529
Cape Dauphin...	Cape Breton N-Victoria...NS	New Campbellton 364	*Cargill.....	Bruce.....O	529-185
Cape Enrage....	St. John-Albert.NB	Albert 529	†Cariboo.....	Pictou.....N S	357 or Pictou 529
†Cape Fourchu..	Shelburne-Yarmouth-Clare.NS	via Yarmouth, N S	Cariboo Gold..	Halifax.....N S	Upper Musquodoboit 529
Cape George....	Antigonish-GuysboroughNS	Antigonish 529	†Cariboo Marsh.	Cape Breton S.NS	via Sydney, N S
Cape George Point	Antigonish-GuysboroughNS	Antigonish 529	*Carievale.....199	Assiniboia...Sask	535-118
Cape Jack.....	Antigonish-GuysboroughNS	Harbour au Bouche 529	Carignan.....	St. Maurice-Lafleche.....Q	La Tuque 529
Capelton.....	Sherbrooke.....Q	Eustis 87	Carillon.....240	Argenteuil...Q	529-91
Cape Negro.....	Shelburne-Yarmouth-Clare.NS	Port Clay 529	Carla.....	Melfort.....S	529-272
Cape North.....	Cape Breton N-Victoria...NS	via Dingwall	Carleton.....	Bonaventure..Q	529-116
†Cape Porcupine.	Antigonish-GuysboroughNS	529-17	Carleton.....	Shelburne-Yarmouth-Clare.NS	Brazil Lake 562
†Cape Rich.....	Grey N R.....O	Meaford, O 529	Carleton Centre..	Bonaventure..Q	Carleton 529
Cape St. Mary..	Sherburne-Yarmouth-Clare.NS	Hectanooga 562	Carleton Ouest..	Bonaventure..Q	Carleton 529
Cape Sable Island South Side	Shelburne-Yarmouth-Clare.NS	Barrington Passage 529	*Carleton Place..	Lenark.....O	535-68-65
†Cape Scott....	Comox-Alberni BC	Shushartie 455	Carleton Siding.	Prince.....P E I	529-2
Cape Station....	St. John-Albert.NB	529-66 (R.R.N. Cape)	Carleton Village..	Shelburne-Yarmouth-Clare.NS	Gunning Cove 529
Cape Tormentine	Westmorland..N B	529-54, 356	†Carley.....	Simcoe NR.....O	535-48
†Cape Traverse..	Prince.....P E I	Borden 529	†Carlin.....	Kamloops...B C	535-70
Capilano.....	Vancouver N...BC	631 or via North Vancouver	Carling.....	Parry Sound...O	535-49
Capitol Hill... Vancouver N...BC	via Vancouver		Carlingford....	Huron-Perth..O	Sebringville 529
†Caplan.....	Bonaventure.....Q	529-116 (St. Charles de Caplan P O)	†Carlingford....	Victoria-Carleton.NB	Andover 535
Caplan Ouest....	Bonaventure.....Q	Caplan 529	†Carling Lake....	Argenteuil...Q	Lachute 535

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Carmacks.....	Yukon.....	462-1, 224, or White Horse 717	Castleford.....	Renfrew S. R. . . . O	535-65
*Carman.....1,565	Macdonald.....M	529-227, 535-113	*Castlegar.....	Kootenay W. . . . BC	535-72, 78, 231
*Carmangay. 229	Macleod.....Alta	535-238	†Castle Mountain	Calgary W. . . . Alta	535-225
†Carmel.....	Northumberland O	Colborne 535, 529	Castle Point.....	Neepawa.....M	Pleasant Point 529
Carmel.....	Drummond.....Q	Bon Conseil 529	†Castle Rock.....	Cariboo.....BC	Marguerite 650
Carmel Station..	Arthabaska.....Sask		Castleton.....	Northumberland O	Colborne 529, 535
Carmi.....	Humboldt.. Sask	529-260	Castor.....647	Acadia.....A	535-233
Carmichael...77	Yale.....BC	535-91	Casummit Lake..	Kenora.....	195
Carnagh.....	Maple Creek..Sask	535-225	Catalone.....	Rainy River...O	698
Carnarvon.....	Maple Creek..Sask	Piapot 535		Inverness.....	
*Carnduff.....476	Victoria.....O	Haliburton 529		Richmond...NS	
Carnegie.....	Assiniboia..Sask	535-118	Catalone Gut....	Inverness.....	Catalone 698
†Carnoustie.....	Brandon.....M	535-110		Richmond...NS	
Carnwood.....	Qu'Appelle..Sask	Rocanville 535	Catalone Road..	Inverness.....	Catalone 698
Caroline.....	Wetaskiwin..A	Breton, 535		Richmond...NS	
	Red Deer.....Alta	House 529, 535	Catamount.....	Westmorland..NB	529-50
Carolside.....	Acadia.....A	529-314	†Cataract.....	Peel.....O	535-36-39
*Caron.....150	Moose Jaw...Sask	535-149	Cataragui.....	Frontenac.....	535-61
Caron Brook....	Restigouche..	700, 529-118		Addington...O	
	Madawaska..NB		Catchacoma....	Peterboro' W. R.	O Gooderham 529
Caronport.....	Moose Jaw...Sask	535-535	Cater.....	N. Battleford..Sask	535-183
Cary.....	Carleton.....O	529-214	Cathcart.....	Brant.....O	Burford 529
*Carpenter.....	Rosthern.....Sask	529-290	*Caughnawaga..	Beauharnois..	Adriodack Junc.
†Carpenter.....	Royal.....NB	Hampstead 529		Laprairie.....Q	535, 633 Bridge to Lachine, Q
Carr.....	Parry Sound...O	Powassan 529	Caulfeild.....	Vancouver N. . BC	via North Van.
*Carragana.....	Mackenzie...Sask	529-288	Causapscal..1,545	Bonaventure...Q	529-50 [oucover
†Carrick.....	Provencher...M	529-238 (Spurgrove)	Causapscal Sta'n	Bonaventure...Q	529-50
†Carrier.....	Levis.....Q	675-3 (P O)	Causeway.....	Melfort.....Sask	Carrot River 529
Carroll.....	Brandon.....M	535-119	Cavalier.....	The Battlefords..S	529-262
Carroll.....	Pontiac.....Q	Waltham 535	Cavan.....	Durham.....O	535-34
†Carroll.....	Northumberland NB	529-79	Cavell.....	Kindersley...S	529-245
Carrolls Crossing.	Northumberland NB	Carroll 529	avendish.....	Medicine Hat..Alta	535-246
Carrolls Landing	Kootenay W. . . BC	145-1	†Caverhill.....	York-Sunbury..NB	535-314
Carrot Creek....	Jasper-Edson..A	529-326	Cavers.....	Port Arthur...O	535-66
†Carrot River. 223	Melfort.....Sask	529-272	†Cavignac.....	St. Hyacinthe..Q	535-1
†Carrs.....	Chateauguay..Q	529-81		Bagot.....Q	
	Huntingdon..Q		Cawood.....	Pontiac.....Q	Kazabazua 535
Carr's Brook....	Colchester..NS	Parrsboro 549	Cawston.....	Yale.....BC	535-20
	Hants.....NS		Cayer.....	Dauphin.....M	Ste. Rose 529
Carruthers.....	The Battlefords..S	529-279	ayley.....140	Macleod.....Alta	535-228
†Carrville.....	York NB.....O	Maye 529	Cayuga.....709	Haldimand...O	529-209, 712, 628-34
Carrying Place..	Prince Edward..O	Trenton 529, 535	Cazaville.....	Chateauguay..Q	Whites 529
	Lennox.....O			Huntingdon..Q	
Carceland.....	Bow River.....A	535-245	ceche.....	Parry Sound...O	Burks Falls, 529
†Carsonby.....	Carleton.....O	Osgoode 535	†Cecil.....	Prince Albert..Sask	Prince Albert
Carsairs.....389	Bow River.....A	535-227			529, 535
†Carter.....	Gaspé.....Q	Douglstown 529	Cecil Lake.....	Cariboo.....BC	via Fort St. John
†Carter's Point..	Royal.....NB	390, or St. John 529, 535	Cedar.....	Nanaimo.....BC	via Nanaimo, BC
			Cedarbrae.....	York N. R. . . . O	529-130
†Carterton.....	Algoma W. R. . . O	Hiltonbeach 438 o Desbarats 535	†Cedar Cottage..	VancouverER..BC	514 or via Vancouver
			Cedar Croft....	Parry Sound...O	Burk's Falls 529
Cartier.....	Nipissing.....O	535-66	†Cedar Dale.....	Ontario.....O	529-151 or via Oshawa
†Cartier.....	Provencher...M	529-221, 535-2, 647	†Cedar Lake.....	Churchill.....M	The Pas 529
Cartierville.....	Jacques Cartier..Q	529-91 (Trolley to Montreal)	Cedar Nook....	Muskoka-Ont..O	Waubashene 529
			*Cedars.....96	Vaudreuil.....Q	529-83
*Cartwright.....	Souris.....M	535-117		Soulanges.....Q	
Carvel Station..	Jasper-Edson..Alta	529-326	Cedar Springs..	Kent.....O	Rienheim 656
Cascade.....	Yale.....BC	535-72	Cedarvale.....	Skeena.....BC	529-350
Cascades.....	Wright.....Q	535-27	Cedar Valley....	York N. R. . . . O	Pine Orchard 529
Cascades Point..	Vaudreuil...via Vaudreuil, Q		Cedarville.....	Grey-Bruce...O	Mt. Forest 535, 529
†Cascapedia....	Soulanges.....Q		Cedoua.....	Weyburn.....Sask	529-251
	Bonaventure...Q	529-116 (Grand Cascapedia PO)	†Coepee.....	N. Battleford..S	529-260
†Case.....	Royal.....NB	535-315	Crepecee.....	Comox-Alberni..BC	450-2, 227
Oasey.....	Chapleau.....Q	529-120	Celista.....	Kamloops.....BC	Notch Hill 535
†Casimir.....	Nipissing.....O	Warren 535	†Celtic.....	The Battlefords..S	Cleaves 529
Caslan.....	Athabaska.....A	645-2	Centennial.....	Inverness.....	Judique 529
Caspaco.....	Skeena.....BC	529-350		Richmond...NS	
*Caselman. 1021	Russell.....O	529-211	Central Argyle..	Shelburne-Yarmouth-Clare..NS	529-27
Cassidy.....	Nanaimo.....BC	535-88			
Cassilis.....	Northumberland NB	Newcastle 529	Central Bedegue.	Prince.....P E I	Summerside 529
Cassils.....	Medicine Hat..A	535-225-241	Central Blissville.	York-Sunbury..NB	Bailey 535
Castagnier.....	Chapleau.....Q	Barraulte 529	Central Butte 266	Swift Current..S	529-271-282
Castalia.....	Charlotte...NB	Grand Manan 403	Cent'l Greenwich.	Royal.....NB	Glenwood 529
†Castelnau.....	Montmagny..Q	Lafontaine 529	Central Grove...	Digby-Annapolis..Kings	Tiverton 369-4
	L'Islet.....Q		†Central.....	Royal.....NB	529-58
Castle Bay.....	Cape Breton N.	Christmas Island 529			
†Castledale.....	Kootenay E. . . BC	Harrogate 535			
†Castlederg.....	Peel.....O	Bolton 535			

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<i>Centralia</i>	Huron-Perth.....O	529-184	* <i>Chapleau</i>	Algoma ER.....O	535-66
† <i>Central Park</i> ...	New Westminster BC	514	Chapleau Station.	Argenteuil.....Q	529-99 (R.R. name Lake Chapleau)
Central Patricia.	Port Arthur.....O	155 or Hudson 529	† <i>Chaplin</i>	Halifax.....N S	Upper Musquod-
<i>Central</i>	Queen's.....N	Port Mouton 529	<i>Chaplin</i>.....157	Swift Current Sask	535-149 [obolt 529
Port Mouton	Lunenburg.....NS	Woods Harbour 529	Chaplin Road....	Northumberl'd NB	Newcastle 529
Central Wood	Shelburne-Yar-		<i>Chapman Camp</i>	Kootenay East..BC	535-83
Harbour.	mouth-Clare.NS		513		
Centre Acadie..	Kent.....N B	Acadiaville 529	Chapple.....	Kenora.....	Barwick 529
Centre Burlington	Colchester.....	Brooklyn 562		Rainy River...O	
	Hants.....NS			Timiskaming....O	Kirkland Lake 649
†Centredale.....	Pictou.....N S	Hopewell 529	<i>Chaput-Hughes.</i>	St. Maurice....Q	529-85
†Centre Dummer.	Hastings.....	Norwood 635	<i>Charette</i>	Laflèche.....Q	
	Peterboro'....O			Ken.....Q	623-34
Centre East	Shelburne-Yar-	Lower East	<i>Charing Cross.</i>	Joliette.....	529-85
Pubnico	mouth-Clare.NS	Pubnico 529	<i>Charlemagne</i> 1150	L'Assomption-	
†Centre	Halifax.....N S	Kent 529		Montcalm.....Q	529-105
Musquodoboit.				Quebec.....	529-105
Centre Napan....	Northumberl'd NB	Chatham 529	<i>Charlesbourg</i>	Montmorency..Q	
Centre St. Simon.	Gloucester.....N B	Caracquet 529	2789	Quebec.....	
Centreton.....	Northumberland O	via Grafton	Charlesbourg,	Montmorency..Q	
Centreview.....	Hastings.....	Barrys Bay 529	Quest	Leeds.....O	Athens 529
	Peterborough..O		Charleston.....	Queens.....	Medway 529
†Centre Village	Westmorland..N B	Midgio 529	<i>Charleston</i>	Lunenburg...NS	
Centreville.....	Frontenac.....	Newburgh 529		Portage la Prairie M	via Winnipeg, M
	Addington.....O			Cariboo.....BC	via Fort St. John or
*Centreville.....	Victoria.....	529-58			Dawson Creek 646
	Carleton.....N B				368 or via
Centreville. (K'gs)	Digby-Annapolis-	562-2-5	<i>Charleswood</i> ...	Antigonish...	Whitehead
	Kings.....NS		Charlie Lake....	Guysborough NS	529-50
Centreville (D'by)	Digby-Annapolis-	Digby 562	<i>Charlo's Cove</i> ...	Restigouche...	
	Kings.....NS		<i>Charlo Station</i> ..	Madawaska..NB	
Centreville East..	Inverness.....	Mabou 529	<i>Charlottetown</i> ...	Queen's.....P E I	529-1-5, 102, 103, 348-1
	Richmond.....NS		14,821		
Cereal.....111	Acadia.....NS	529-252	<i>Charlton</i>.....210	Timiskaming....O	649-1
Cessford.....	Acadia.....	529-314	<i>Charlton Station.</i>	Timiskaming....O	649-1
*Ceylon.....	Grey Bruce.....O	Flesherton 536	† <i>Charnisay</i>	Gloucester.....NB	Tracadie 529
*Ceyl n Stat'n 236	Weyburn.....Sask	529-263	<i>Tharny</i>.....2831	Lévis.....Q	529-84-86-118, 675
Chabot.....	Bellechasse....Q	St. Camille 675	† <i>Charpentier</i>	Compton.....Q	Sawyerville 535
Chaffey's Locks..	Leeds.....	529-140	Onarion.....	Athabaska.....A	Lac la Biche 645-2
Chagness.....	Humboldt.....S	Star City 529	<i>Charteris</i>	Pontiac.....Q	Shawville 535
		or McKague 535	<i>Chartersville</i> ...	Westmorland..N B	Moncton 529
		Grand Mere 529, 535	<i>Chartierville</i> ...	Compton.....	Scotstown 535
			† <i>Chartand Cor'er</i>	Nipissing.....O	Rutter 535
<i>Chahoon</i>	St. Maurice-				
	Laflèche.....Q				
Challey.....	Battle River..Alta	Manville 529	<i>Chase</i>	Kamloops.....B C	535-70
<i>Chaleurs</i>	Bonaventure....Q	New Richmond 529	† <i>Chateau D'eau.</i>	Quebec-Mont-	529-105
† <i>Chalfoux</i>	Wright.....Q	Messines 535	289	morency.....Q	
* <i>Chalk River</i> ...	Renfrew N B..O	535-65	<i>Châteauguay</i>	Beauharnois...	633-1
<i>Chamberlain</i> 118	Lake Centre....S	529-255	1,425	Laprairie.....Q	
Chambery.....	Maple Creek..Sask	Shaunavon 535	<i>Châteauguay</i>	Beauharnois...	Châteauguay 633
<i>Chambly</i>.....1,423	Chambly.....	629	Bassin.....	Laprairie.....Q	
	Rouville.....Q		<i>Châteauguay</i>	Châteauguay-	633-1
* <i>Chambly Canton</i>	Chambly.....	629	Station.....	Huntingdon..Q	
1185	Rouville.....Q		<i>Chateau Lake</i>	Calgary W.....A	Lake Louise 535
<i>Chambord</i> ...1029	Lake St. John-	529-105-106	Louise		
	Roberval.....Q		<i>Chateau Richer</i>	Charlevoix-	676
<i>Chambord Jonc.</i>	Lake St. John-	Chambord 529		Saguenay.....Q	
	Roberval.....Q				
<i>Chamcook</i>	Charlottetown NB	535-306	<i>Chater</i>	Brandon.....M	535-111-112
† <i>Chamiss Bay</i> ...	Comox-Alberni BC	227, 450-2	<i>Chatheld</i>	Selkirk.....M	529-242 [535-42
<i>Champagne</i>	Yukon.....	White Horse	* <i>Chatham</i> ..17,369	Kent.....O	656-3, 712, 529-209,
<i>Champcoeur</i> ...	Chapleau.....Q	Barraute 529	* <i>Chatham</i> ..4,082	Northumberl'd NB	529-56
<i>Champdore</i>	Kent.....N B	St. Anthony 529	Chatham Head	Northumberl'd NB	Newcastle 529
<i>Champigny</i>	Quebec.....	Lorette 535	* <i>Chatsworth</i> 345	Grey Bruce....O	635-40
	Montmorency..Q		† <i>Chaudière Bassin</i>	Lévis.....Q	St. Romuald 529
<i>Champion</i>....279	Macleod.....Alta	535-236	<i>Chaudière</i>	Lévis.....Q	529-84-86
<i>Champlain</i>....692	Champlain....Q	535-21	* <i>Chauvin</i>.....383	Battle River..Alta	529-245
<i>Champneufs</i> ...	Chapleau.....Q	Barraute 529	Chazel.....	Chapleau.....Q	Makamik 529
† <i>Chance Harbour</i>	St. John-Albert NB	Musquash 535	<i>Cheadle</i>	Bow River...A	535-225
<i>Chancellor</i> ...	Medicine Hat..Alta	535-240	† <i>Cheekamus</i>	Comox.....B C	650
<i>Chandler</i> ...1,858	Gaspé.....Q	529-116	<i>Cheam View</i> ...	Fraser Valley..B C	529-347
<i>Chandler Station</i>	Gaspé.....Q	529-116	Cheddar.....	Victoria.....O	Wilberforce 529
<i>Chandos</i>	Hastings.....	Lakefield 529	Chedderville....	Red Deer.....A	Rocky Mountain House 529, 535
	Peterborough..O				
† <i>Chanlog</i>	Nanaimo.....B C	529-346	<i>Chedoke</i>	Wentworth....O	(part of Hamilton)
<i>Channing</i>	Churchill.....M	529-247, 181	† <i>Cheecham</i>	Athabaska.....A	645-2
† <i>Chantler</i>	Welland.....O	via Welland	† <i>Chee Kye</i>	Vancouver N..BC	650
<i>Chantry</i>	Leeds.....O	Delta 529	* <i>Chelan</i>	Melfort.....S	529-288
† <i>Chapais</i>	Montmagny-	Lafontaine 529	Chellwood.....	Prince Albert..S	Marcellin 529
	L'Islet.....Q		* <i>Chelmsford</i> ..905	Nipissing.....O	535-66
<i>Chapeau</i>....471	Pontiac.....Q	Pembroke 529, 535	Chelmsford....	Northumberl'd NB	Millerton 529
† <i>Chapel Road</i> ...	Inverness.....	529-24	<i>Chelsea</i>	Wright.....Q	535-27
	Richmond..N S		<i>Chelsea</i>	Queens.....	Pleasant River 529
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<i>Chellenham</i>	Peel.....O	529-192, 535-39	Chippawa Hill... Bruce.....O	Southampton 529	
* <i>Chemainus</i>	Nanaimo.....B C	535-88, 464	<i>Chipperville</i>	Kindersley... Sask	535-146
<i>Chemin des Buttes</i> ...	Gaspé.....Q	via Grindstone Is.	<i>Chisholm Mills</i> ...	Jasper-Edson...A	645-1 (R R n. Chisholm)
<i>Chemin du Lac</i>	Temiscouata...Q	529-115	<i>Chiswick</i>	Nipissing.....O	Fossilmill 529
<i>Chemin Guay</i>	Terrebonne...Q	St. Agathe 535	<i>Chitek</i>	North Battleford S	535-179
<i>Cheminus</i>	Timiskaming...O	649-7	† <i>Choate</i>	Fraser Valley...B C	535-70
<i>Chemin Neuf</i>	Dorchester...Q	St. Malachie 529	<i>Chocolate Cove</i> ...	Charlotte.....N B	St. Andrew's 535
* <i>Chéneville</i>.....589	Labelle.....Q	Papineauville 535	<i>Choiceland</i>.....253	Melfort.....S	535-178
† <i>Cheney</i>	Russell.....O	Hammond 535	<i>Choisy</i>	Vaudreuil.....Q	535-81
<i>Chenier</i>	Wright.....Q	Gracefield 535	† <i>Choppe Bay</i>	Comox-Alberni BC	455
<i>Chepstow</i>	Bruce.....O	Dunkeld 529	<i>Chortitz</i>	Provancher.....M	Giroux 529
<i>Cherbourg</i>	Matapédia.....Q	Matane 528	<i>Christian Island</i> ...	Simcoe E.R.....O	Penetang 529
<i>Cherbourg Centre</i> ...	Matapédia.....Q	Matane 528	† <i>Christie</i>	Halton.....O	535-38 (Kelso P O)
<i>Cherbourg Ouest</i> ...	Matapédia.....Q	Matane 528	† <i>Christie Lake</i> ...	Lanark.....O	535-50
<i>Cherhill</i>	Jasper-Edson...A	529-322	<i>Christieville</i>	Argenteuil.....Q	529-99
<i>Cherisy</i>	Gaspé.....Q	Newport 529	<i>Christina</i>	Middlesex W.R...O	via Mt. Brydges
† <i>Cherrybank</i>	York-Sunbury..N B	529-58	<i>Christina Lake</i> ...	Yale.....B C	Fife 535
† <i>Cherryfield</i>	Queens.....	529-29	<i>Christmas Island</i>	Cape Breton N- Victoria.....NS	529-14
<i>Cherry Grove</i>	Lunenburg N S		† <i>Christopher</i>	Restigouche- Madawaska..NB	529-52 (Glenoe PO)
<i>Cherry Hill</i>	Athabaska.....A	Le Goff 529	<i>Christopher Lake</i>	Prince Albert Sask	Paddockwood 529
<i>Cherry Point</i>	Queens.....	Medway 529	<i>Christy's Lake</i> ...	Lanark.....O	535-60
<i>Cherry Valley</i>	Lunenburg..N S		(Summer P.O.)		
<i>Cherry Valley</i>	Peace River...A	Dawson Creek 645	<i>Chu Chua</i>	Kamloops.....B C	529-347
<i>Cherryville</i>	Prince Edward- Lennox.....O	Pictou 529	† <i>Chudleigh</i>	Nipissing.....O	529-137
<i>Cherrywood</i>	Queens.....P E	Vernon 529	<i>Churchbridge</i> 202	Melville.....S	535-101
<i>Cheslatta</i>	Yale.....B C	Lumby 529, 535	† <i>Church House</i> ...	Vancouver N...BC	455
* <i>Chestley</i>.....1,701	Ontario.....O	535-60	* <i>Churchill</i>	Churchill.....Man	529-246
* <i>Chester</i>	Skeena.....BC	Burns Lake 529	<i>Churchill</i>	Dufferin-Simcoe.O	Lefroy 529
<i>Chester Basin</i>	Grey-Bruce...O	529-189	<i>Church Lake</i>	Queens- Lunenburg..N S	New Germany 529
<i>Chesterfield Inlet</i>	Queens.....	529-25	<i>Church Over</i>	Shelburne-Yar- mouth-Clare..NS	Birchtown 529
<i>Chester Grant</i>	Lunenburg N S		* <i>Church Point</i> ...	Shelburne-Yar- mouth-Clare..NS	562-1
<i>Chester Nord</i>	Queens.....	529-25	<i>Churchview</i>	Inverness- Richmond...N S	Orangedale 529
* <i>Chesterville</i> 1067	Keewatin Dis NWT	via Churchill 529	† <i>Churchville</i> ...	Peel.....O	535-39
<i>Cheticamp</i>	Chester Basin 529		<i>Chute à Blondeau</i>	Prescott.....O	Cushing, Que. 529
<i>Chévalier</i>	Lunenburg N S		† <i>Chute à Caron</i> ...	Chicoutimi...Q	Jonquière 529
<i>Cheverie</i>	Drummond- Arthabaska...Q	Princeville 529	<i>Chute aux Outardes</i>	Charlevoix- Saguenay...Q	349-1, 123
<i>Cheviot</i>	Grenville- Dundas.....O	535-33	† <i>Chute Lake</i>	Yale.....B C	535-91
† <i>Chevrier</i>	Inverness- Richmond..N S	353, 360 or Inverness 529	<i>Chute Panet</i> ...	Portneuf.....Q	St. Raymond 529
† <i>Chezzeacock</i> ...	Quebec- Montmorency.Q	Giffard 676	<i>Chute Rouge</i> ...	Wright.....Q	Maniwaki 535
<i>Chiasson</i>	Colchester- Hants.....NS	389orBrooklyn 562	<i>Chute St. Philippe</i>	Labelle.....Q	Barrette 535
† <i>Chibougamau</i> ...	Rosthern.....S	535-156	<i>Chute Shipsaw</i> ...	Chicoutimi...Q	Racine 685
<i>Chichester</i>	Prescott.....O	St. Eugene 535	<i>Cinema</i>	Cariboo.....B C	Queens 650
* <i>Chicoutimi</i> 16040	Halifax.....N S	529-16 (Head of Chezzetcook PO)	<i>Ciquart</i>	Restigouche- Madawaska..N B	St. Jacques Church 700
<i>Chicoutimi Centre</i>	Gloucester...N B	Shippigan 529	<i>City Heights</i> ...	4101 Main Street...Carleton.....O	Vancouver City via Ottawa, O 700
<i>Chicoutimi Ouest</i>	Chapleau.....Q	124, or St. Felicien, 529	<i>City View</i>	Restigouche- Madawaska..N B	
<i>Chief Lake</i>	Pontiac.....Q	Pembroke 529, 535	<i>Clair (or Claire)</i>	Humboldt.....S	529-259
<i>Chignecto</i>	Chicoutimi...Q	529-105, 529-8	<i>Clair</i>	Kent.....N B	Richibucto 529
<i>Chigwell</i>	Chicoutimi...Q	via Chicoutimi	<i>Clairmont</i>	Peace River...A	645-1
<i>Chikopi</i>	Chicoutimi...Q	via Chicoutimi	<i>Clairvaux de Bagot</i>	St. Hyacinthe- Bagot.....Q	St. Simon 535
† <i>Chilako</i>	Chicoutimi...Q	via Chicoutimi	<i>Clairville</i>	Kent.....N B	Coal Branch 529
* <i>Chilliwack</i> 3,675	Cariboo.....B C	Prince George 529	<i>Clam Bay</i>	Halifax.....N S	Musquodoboit Harbour 529
<i>Chimney Corner</i> ...	Cumberland..N S	Maccan 529, 621	<i>Clam Harbor</i> ...	Halifax.....N S	Musquodoboit Harbour 529
<i>Chin</i>	Wetaskiwin...A	535-233	<i>Clam Point</i>	Shelburne-Yar- mouth-Clare..NS	Barrington Passage 529
<i>China Creek</i>	Parry Sound...O	Rinks Falls 529	<i>Clandeboye</i> ...	Selkirk.....M	535-123
<i>Chinook</i>.....130	Cariboo.....B C	529-350	<i>Clandeboye</i> ...	Middlesex W.R...O	529-184
<i>Chinook Cove</i>	Fraser Valley..B C	514, 529-347	<i>Clandonald</i>	Battle River..Alta	535-164
<i>Chinook Valley</i> ...	Inverness- Richmond..NS	529-347	† <i>Clanfield</i>	York-Sunbury..NB	535-301
<i>Chip Lake</i>	Queens.....	529-25	<i>Clanricarde</i>	Hastings- Peterborough..O	Lakefield 529
* <i>Chipman</i>	Peace River...A	Grimshaw 645	<i>Clanwilliam</i> ...	Neepawa.....M	529-230
<i>Chipman</i>.....194	Jasper-Edson...A	529-320	<i>Clapperton</i>	Bonaventure...Q	Maria 529
* <i>Chippawa</i> ..1,385	Royal.....N B	529-51, 535-315	<i>Claraday</i>	Peterboro' W R O	Peterboro' 529
	Vegreville.....A	529-260	* <i>Claremont</i>	Ontario.....O	535-34
	Welland.....O	623-35 or Via Niagara Falls	* <i>Clarence</i>	Russell.....O	via Ottawa or Thurso 535

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 81-87	POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 81-87
†Clarence	Digby-Annapolis-Kings	NS 529-31	Cliftonville	Maple Creek...Sask	Golden Prairie 535
*Clarence Creek..	Russell	O Bourget 535	Clintmax	Maple Creek...Sask	535-171 [529, 535
Clarence Park	Halifax	N S Dartmouth 529	*Clinton	Cariboo	BC 660 or Ashcroft
*Clarenceville 294	Brome	Q 529-184-186	†Clinton	Huron N.R.	O 529-184-186
	Missisquoi	Q 529-184-186	†Clivale	Acadia	A Dorothy 529, 535
Clarendon	Frontenac	535-61	*Clive	Wetaskiwin	A 535-233
Station	Addington	O 535-164	Clon	The Battlefords ..	S 535-164
Clarendon Sta.	Royal	N B 535-307	Clontarf	Renfrew S.R.	O Eganville 529, 535
*Clareholm 1306	Macleod	Alta 535-223	Clo-ose	Nanaimo	BC 460-2
Clarina	Hastings	Norwood 535	Cloridorme	Gaspé	Q Gaspé 529
	Peterborough ..	O 529-255	Cloridorme Ouest	Gaspé	Q Gaspé 529
†Clarinda	Medicine Hat..Alta	Coutts 535	CloridormeSud ..	Gaspé	Q Gaspé 529
†Clark	Leeds	O 535-58	Cloud Bay	Fort William	O West Fort William
Clarkboro'	Rosthern	Sask 529-260	Clouston	Prince Albert.Sask	529-255 [529, 535
†Clarkdon	Port Arthur	O 529-162	Cloutier	Pontiac	Q Arntfield 549
Clarke City	Charlevoix	348-2 349-2, 123	Clova	Chapleau	Q 529-120
	Saguenay	Q 529-245, 535-226	†Clover Bar	Wetaskiwin	A 529-245, 535-226
Clarke's Harbour ..	Shelburne-Yar-	mouth-Clare.NS	†Cloverdale	Colchester	S Stewiacke 529
887		Barrington		Hants	N S 514
Clarkleigh	Selkirk	M 529-231	*Cloverdale	N. Westminster BC	514
*Clarksburg	Grey N.R.	O Thornbury 529	†Cloverdale	Victoria	Hartland 535
Clark's Crossing ..	Rosthern	Sask 529-255		Carleton	N B 535-51
†Clarks Island	Beauharnois ..	via Valleyfield	Cloverleaf	Springfield	M 535-51
	Laprairie	Q 529-207, 535-44(RR	Cloverville	Antigonish	Antigonish 529
*Clarkson	Peel	O 529-207, 535-44(RR		Guysborough NS	Kaladar 535
		name Clarkson's)	*Cloyne	Frontenac	535-51
Clarkson Valley ..	Peace River	A Grande Prairie 645		Addington	O 529-245, 535-226
Clarksville	Colchester	N S 562-4	Club Shawinigan ..	St Maurice	St. Boniface 529
	Hants	N S 562-4		Lafleche	Q 529-245, 535-226
†Clarkville	York-Sunbury ..	NB County Line 535	†Cluffield	Mackenzie	S Kelvington 529
Clashmoor	Melfort	S 529-286	†Clumber	Melville	S Bredenbury 535
Claverhouse	Inverness	Strathlorne 529	Cluny	Medicine Hat..Alta	535-225
	Richmond	N S 529-190	Clute	Cochrane	O 649-6(P.O. 3 mls.)
Clavering	Grey N.R.	O 529-190	Clyde	Athabaska	A 629-317
Clavet	Rosthern	Sask 529-245	†Clyde	Queen's	PEI 529-1
†Claxton	Skeena	BC 455	Clyde Forks	Lanark	O 535-61
Clay Bank	Moose Jaw	Sask 529-270	Clyde River	Shelburne-Yar-	mouth-Clare.NS
Clayburn	Fraser Valley B.C.	535-73, 514		Queen's	PEI Charlottetown 529
Claydon	Maple Creek..Sask	535-171	Clyde River	Hastings	Q Coe Hill 529
Clayhurst	Cariboo	BC Dawson Creek 645		Peterborough ..	O 529-60
Clayoquot	Comox-Alberni BC	450-2	Coal Branch Sta. ..	Royal	N B Pennlyn 535
†Claymore	Battle River	A 529-260	Coal Creek	Kootenay E.	BC 628
Clayton	Lanark	O Almonte 535	Coaldale	Lethbridge	Alta 535-230
Claytonville	Prince Albert.Sask	Pr. Albert 529, 535	*Coal Harbour	Comox-Alberni BC	529 or via Pt Hardy
Clearbrook	Athabaska	A Tawatina 529		Lethbridge	Alta 535-230-236-287
Clear Creek	Norfolk	O Port Rowan 529	Coathurst	Yale	BC 535-91
†Clearfield	Weyburn	S 529-234	Coatspur	Jasper-Edson	A 529-312-313
Clear Hills	Peace River	A Grimshaw 645	Coal Valley	Jasper-Edson	A Sterco 529
Clear Lake	Muskoka-Ontario	O Bracebridge 529	Coates' Mills	Kent	N B St. Anthony 529
Clear Prairie	Peace River	A Hines Creek 645	*Coaticook	Stanstead	Q 529-82
Clearsite	Maple Creek	S Maple Creek 535	†Coatstone	Souris	M 529-225
†Clearview	Peace River	A Hythe 645	Coatsworth Sta. ..	Kent	O 656-2
Clearwater	Liskam	M 535-117	*Cobalt	Timiskaming	O 649
Clearwater Stn.	Kamloops	BC 529-347		Nanaimo	BC 535-88
†Clearys	Shefford	Q 535-4	Cobble Hill	Renfrew N.R.	O 535-65
*Cleaves	The Battlefords ..	S 529-262	*Cobden	Victoria	O 529-170
†Clematis	Selkirk	M Sandridge 529	Coboconk	Northumberland O	529-83, 535-50, 415
Clemenceau	Mackenzie	S 529-276	*Cobourg	Kent	N B Shediak 529
Clemens	Melfort	S 535-157		Kent	N B Shediak 529
Clement	Wright	Q Gracefield 535		Kent	N B Shediak 529
Clementsport	Digby-Annapolis-Kings	NS 562-1		Kent	N B Notre Dame 529
	Digby-Annapolis-Kings	NS 562-1		The Battlefords ..	S Prince 529
Clementsvalle	Skeena	BC Burns Lake 529		Calgary W.	Alta 535-22 [184
Clenretta	Bonaventure	Q Port Daniel, 529	*Cochrane	Cochrane	O 649, 649-6, 529-120-
Clenville	Pontiac	Q 529-121		Algonia E.R.	O 438 or Little
Clericy	Charlevoix	Q La Malbaie 529			Current 535
Clermont	Saguenay	Q 529-121			Drumhead 368
	Chapleau	Q 529-121			
Cleval	Chapleau	Q 529-121			
Cleveland	Inverness	Richmond			
	Richmond	NS 529-188			
*Clifford	Wellington N.R.O.	529-188			
Cliffordvale	Victoria-Carleton	NB Limestone 535			
		NB 535-88			
Cliffside	Nanaimo	BC 535-88			
Clifton	GloUCEster	N B 529-60			
Clifton	Royal	N B Rothesay 529			
†Clifton	Colchester	562-4 (Old Barns,			
	Hants	N S PO) [Clifton]			
†Clifton	Compton	Q (P.O. n. East			

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Coffinscroft.....	Shelburne-Yarmouth-Clare, NS	Barrington 529	†Colville.....	Queen's.... P E I	529-1
<i>Coghlan</i>	N. Westminster BC	514	Colwell.....	Dufferin-Simcoe, O	529-194-195
†Cogmagun River	Colchester-Hants..... NS	Scotch Village 562	<i>Colwood</i>	Nanaimo..... B C	529-346
Cognashene.....	Muskoka-Ontario..... O	432	*Comber.....	Essex E R..... O	623-32-34
Colbeck.....	Wellington N R..... O	Grand Valley 535	<i>Combermere</i>	Renfrew S R..... O	Barry's Bay 529
Colbert.....	Portneuf..... Q	St. Raymond 529	†Comeau Bay.....	Charlevoix-1548	348-2, 349-1-2, 123
*Colborne..... 994	Northumberland O	529-83, 535-50	Comeau's Hill..	Saguenay..... Q	(P O Baie Comeau)
Coldbrook.....	St. John-Albert NB	529-42	Comeauville.....	Shelburne-Yarmouth-Clare, NS	Arcadia 529 or via Yarmouth
<i>Cold Brook Sta.</i>	Digby-Annapolis-Kings..... NS	562-1	†Comin's Mills...	Shelburne-Yarmouth-Clare NS	Little Brook 562
<i>Cold Lake</i>	Athabaska..... A	Beaver River 529	<i>Comman</i>	Compton..... Q	Dixville 529
†Cold Lake.....	Churchill..... M	181 or Sherridon 529	†Comming.....	Parry Sound..... O	Trout Creek 529
Cold Springs.....	Northumberland O	Cobourg 529, 535	<i>Como</i> 481	Selkirk..... M	Gimli 535
<i>Coldstream</i>	Victoria-Carleton... N B	Hartland 535		Vaudreuil-Soulanges..... Q	535-31 [585]
†Coldstream.....	Colchester-Hants..... NS	Stewiacke 529	*Comox.....	Comox-Alberni BC	450-7, or Courtenay
*Coldwater..... 549	Simcoe E R..... O	529-173, 535-48-55	Compass.....	North Battleford S	Meadow Lake 535
†Coldwell.....	Port Arthur..... O	535-66 (Port Coldwell P O)	<i>Compeer</i>	Acadia..... A	535-233
†Cole.....	Halifax..... N S	529-16	*Compton..... 425	Compton..... Q	529-82
<i>Colebrook</i>	Frontenac-Addington... O	Yarker 529	Compton Sta....	Compton..... Q	529-82
†Colebrook.....	N. Westminster BC	535-13	Comrey.....	Medicine Hat, Alta	Manyberries 535
Cole Harbour.....	Antigonish-Guysboro'... N S	367 or via Whitehead	†Conception.....	Lafayette..... Q	535-23
Cole Lake.....	Frontenac-Addington... O	Hinchinbrooke 535	<i>Concession</i>	Shelburne-Yarmouth-Clare, NS	Church Point 562
*Coleman..... 1,809	Macleod..... Alta	535-230	<i>Concord</i>	York N R..... O	529-193
<i>Coleman</i>	Danforth..... Alta	Danforth 529	†Condle.....	Regina..... Sask	529-255
<i>Coleman</i>	Prince..... P E I	529-1	<i>Condor</i>	Red Deer..... Alta	535-245
Coleraine Sta....	Mégantic..... Q	675	<i>Conestogo</i>	Waterloo N R..... O	St. Jacobs 529
<i>Coleridge</i>	Frontenac-Addington... O	Dunmore 535	Congressbury..	Red Deer..... A	Rocky Mountain House 529, 535
<i>Cole's Island</i>	Medicine Hat, Alta	Cody 535	<i>Congress</i>	Wood Mountain. S	535-168
<i>Coleville</i>	Royal..... N B	529-269	<i>Coniston</i> 2245	Nipissing..... O	535-66, 529-130
*Colfax.....	Kindersley, Sask	529-251	Conklin.....	Athabaska..... A	645.2
Colgan.....	Weyburn..... Sask	529-263	†Conmee.....	Fort William... O	529-132-162
<i>Colgate</i> 97	Dufferin-Simcoe, O	Tottenham 529, 535	<i>Conn</i>	Wellington N R. O	Mount Forest 535,
Colin.....	Weyburn..... Sask	Albertene 529	†Connaught.....	Kamloops..... BC	535-70 [520]
*Colinton.....	Restigouche-Madawaska, N B	529-317	Connaught Gardens	Wright..... Q	Aylmer 535
*College Bridge..	Athabaska..... A	529-12	<i>Connaught Stat'n</i>	Cochrane..... O	649-3
College Grant...	Westmorland... N B	529-12	<i>Connell Creek</i> ...	Melfort..... S	Arboretfield 529
<i>College Heights</i> ...	Antigonish-Guysborough NS	Antigonish 529	†Connolly.....	Battle River... Alta	Vermilion 529
†Collegeville.....	Wetaskiwin... N S	Lacombe 535, 614	Connor.....	Restigouche-Madawaska, N B	700 (R R name Connors)
<i>Collette</i>	Antigonish-Guysborough NS	Antigonish 529	Connor Creek...	Jasper-Edson... B	Mayerthorpe 529
†Collette Village.	Northumberland NB	529-50	†Conns Mills....	Cumberland... N S	529-15
Colleymount.....	Kent..... N B	Buctouche 529	†Conquerall.....	Queens-Lunenburg... N S	529-25 (Hebb's Cross P O)
†Collholme.....	Skeena..... B C	Burns Lake 529	<i>Conquerall Banks</i>	Queens-Lunenburg... N S	Bridgewater 529
<i>Collina</i>	Acadia..... A	Chinook 529	<i>Conquerall Mills</i>	Queens-Lunenburg... N S	Conquerall 529
*Collingwood 6270	Royal..... N B	Belleisle 535	*Conquest... 240	Rosetown-Biggars	529-267, 535-153
<i>Collingwood Cor.</i>	Simcoe N R..... O	529-191-194, 438	Conrich.....	Bow River..... S	529-316
†Collingwood East	Cumberland... N S	Oxford Junc. 529	<i>Consecon</i>	Prince Edward-Lennox... O	529-147
†Collingwood W't	Vancouver S... B C	514 via Vancouver	<i>Consort</i> 326	Acadia..... A	535-233
<i>Collins</i>	Vancouver S... B C	514 via Vancouver	<i>Constance</i>	Wood Mountain. S	535-143
<i>Collin's Bay</i>	Port Arthur... O	529-156	Constance Bay..	Carleton..... O	Woodlawn 529
†Collin's Inlet...	Frontenac-Addington... O	529-83	<i>Consul</i> 107	Maple Creek, Sask	535-107
†Collinsville.....	Algoma E R..... O	Little Current 535	<i>Contrecoeur</i> 1043	Richelieu-Verchères... Q	529-108
†Colmer.....	Sherbrooke... Q	via Sherbrooke Q.	†Control.....	Acadia..... A	535-249
Colomb.....	Melville..... S	529-254	†Conway.....	Digby-Annapolis-Kings... NS	Digby 562
†Colombiere.....	Gaspé..... Q	Ste. Adelaide 529	<i>Conway Station</i> ...	Prince..... P E I	529-1
Colombourg.....	Chapleau..... Q	529-119	Cooking Lake P.O.	Wetaskiwin... A	South Edmonton 529, 535 or Ardrossan 529
Colombourg Stn.	Chapleau..... Q	529-120 (Sta. 2 mls. dis.)	†Cooking Lake Station	Wetaskiwin... A	529-245 (North Cooking Lake P O)
Colonial.....	Cape Breton N... NS	North Sydney 529	Cook's Cove.....	Antigonish-Guysboro'... N S	366
<i>Colonsay</i> 192	Rosthern..... NS	535-156-159	Cook's Creek...	Springfield... M	Oakbank 535
Colpton.....	Queens-Lunenburg... N S	529-30	*Cookshire... 877	Compton..... Q	535-7-9
<i>Colquitz</i>	Nanaimo..... B C	via Victoria, B C	*Cookson.....	Prince Albert... S	Shellbrook 529
Columbia Gard'ns	Kootenay W... BC	535-15	*Cookstown.....	Dufferin-Simcoe, O	529-192
†Columbia Lake..	Kootenay E... BC	535-84	*Cookville.....	Peel..... O	535-35
†Columbine.....	Athabaska..... A	Glendon 529	†Cookville.....	Westmorland... NB	Midgie 529
<i>Columbus</i>	Ontario..... O	Brooklin 529, or via Oshawa	Coolidge.....	Athabaska..... A	Meannok 529
†Colvalli.....	Kootenay E... B C	535-69-84	Coolwater.....	Nanaimo..... B C	via Victoria

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Coombes Road...	Restigouche-Madawaska N B	St Leonard 529, 535	Coteau Road....	Gloucester... N B	Shippigan 529
Coombs.....	Comox-Alberni BC	535-88	<i>Coteau Rouge</i> ..	Chamby-Rouvle Q	via St. Lambert
Cooper.....	Hastings-Peterborough O	Bannockburn 529	*Coteau Station... 796	Vaudreuil-Soulanges... Q	529-83-211
Cooper's Falls...	Muskoka-Ontario	Washago 529	Côte des Neiges Ouest	Jacques Cartier. Q	(part of Montreal)
Copeau.....	Melfort..... S	Porcupine Plain 529	Côte D'Or.....	Kent..... N B	Notre Dame 529
†Copeeland.....	Yorkton..... Sask	Raymore 529	Côte Sainte Anne	Kent..... N B	Butouche 529
*Coptown.....	Wentworth..... O	529-203	Côte St. Leonard	Mercier..... Q	Pointe aux Trembles 529
†Copleston.....	Lambton-Kent... O	Petrolia 529, 623	Côte St. Louis...	Laurier..... Q	via Montreal, Q
Coppell.....	Cochrane..... O	502-1	Côte St. Michel..	Mercier..... Q	via Montreal Q.
Coppen.....	Wood Mountain. S	529-270	2956		
*Copper Cliff 3732	Nipissing..... O	535-67	Cote St. Paul...	St. Ann..... Q	part of Montreal
†Copper Creek...	Kamloops..... BC	529-347	†Côte St. Pierre	Labellé..... Q	Papineauville 535
†Copper Head...	Parry Sound... O	432	†Côte St. Thérèse	St. Johns-Iberville	529-80
Coppermine...	Mackenzie D. N W T	175 or via Aklavik		Napierville... Q	
Copper Mountain	Yale..... BC	535-91	Côte Visitation..	Maisonneuve-Rosemont... Q	via Montreal, Q
Copper River...	Skeena..... BC	Dobies 529	Cotham.....	Melville..... S	Dubuc 535
†Coquihalla.....	Kamloops..... BC	535-91	*Cottam.....	Essex S R..... O	Essex 623
†Coquitlam.....	Vancouver N R. BC	535-70-71 (Port Coquitlam PO)	Cottonwood.....	Cariboo..... BC	Quesnel 650
Coral Rapids...	Cochrane..... O	649-6	Coughlan.....	Northumberland NB	Blackville 529
Corbell.....	Nipissing..... O	535-65	†Coughlin.....	Port Arthur... O	535-66, 529-181
Corberrie.....	Shelburne-Yarmouth-Clare NS	Weymouth 562	†Couillard.....	Montmagny-L'Islet... Q	Montmagny 529
Corbett Creek...	Jasper-Edson... A	Blue Ridge 529	Coulson.....	Simcoe N R... O	Carley 535
Corbetton.....	Dufferin-Simcoe O	535-40	Coulter.....	Souris..... M	535-126
Corbetts.....	Athabaska..... A	Therien 529	Coutess.....	Medicine Hat. Alta	535-246
†Corbin.....	Kootenay E... BC	McGillivray 535	†Country Harbour	Antigonish-Guysboro'... N S	368
Corbyville.....	Hastings S R... O	529-169		Antigonish-Guysboro'... N S	Antigonish 529
Corcoran.....	Joliette-L'Assomption-Montcalm Q	Joliette 529, 535	Country Harbour Lake...	Antigonish-Guysboro'... N S	Country Harbour
Cordova.....	Neepawa..... M	529-244	Mines.....	Guysboro'... N S	368
Cordova Bay....	Nanaimo..... BC	via Victoria	†County Line...	Queen's... N S	529-25
Cordova Mines...	Hastings-Peterboro' ER O	Havelock 535 or Marmora 529	†County Line...	York-Sunbury. NB	535-301
†Coriander.....	Maple Creek... Sask	Valmarie 535	County Line...	N. Westminster BC	514
Corinne.....	Weyburn..... Sask	535-151	Cowcelles.....	Mégantic-Frontenac... Q	875-2
Corinth.....	Elgin..... O	529-209, 712	*Court.....	Kindersley... Sask	535-233
Cork.....	Athabaska..... A	Ashmont 529	*Courtenay 1737	Comox-Alberni BC	535-90
Cork Station...	York-Sunbury. NB	535-307	Courtice.....	Durham..... O	Bowmanville 529,
Corkery.....	Carleton..... O	Almonte 535	*Courtland.....	Norfolk..... O	529-209, 712 [535
Cornac.....	Renfrew S R... O	Killalee 529 or Eganville 535, 529	*Courtright... 325	Lambton W R... O	656-3, 623-37
Cormier's Cove..	Westmorland N B	College Bridge 529	Courval.....	Moose Jaw..... S	535-172
Cormier Village..	Westmorland N B	Shediac 529	†Courville... 2,011	Quebec-Montmorency... Q	(St. Louis de Courville P O)
Cormierville...	Kent..... N B	St. Anthony 529	Cousins.....	Acadia..... Alta	Cairns 535
Cormorant.....	Churchill..... M	529-24, 181	†Coutlee.....	Kamloops... BC	535-92
Corner of the Bch.	Gaspé..... Q	529-116	Couts.....	Lethbridge... Alta	535-238
Corn Hill.....	Royal..... N B	Anagance 529	†Couttsville...	Timiskaming... Q	Thornloe 649
*Corning.....	Assiniboia... Sask	529-281	†Couture.....	Beauce..... Q	St. Georges 675
*Cornwall... 14,117	Stormont..... O	529-83, 535-62, 633-2, 329-2-3, (Bridge to New York State)	Couturier.....	Temiscouata... Q	700
			†Couturval...	Matapedia-Matane... Q	Amqui 529
Cornwall.....	Queen's... P E I	via Charlottetown	Covedell.....	Northumberland NB	Tracadie 529
Cornwallis.....	Digby-Annapolis-Kings... NS	Annapolis Royal 562	†Coverdale...	St. John-Albert... N B	529-66 (Synton P O)
Cornwall Island..	Stormont..... O	via Cornwall	†Covered Bridge.	York-Sunbury. NB	529-79 (Nashwaak Bridge P O)
Cornwall Marine	Stormont..... O	via Cornwall	†Cove Road....	Colchester-Hants... NS	Londonderry 529
Cornwall North..	Stormont..... O	via Cornwall	†Covington.....	Maple Creek... S	Webb 535
Coronach... 199	Wood Mountain. S	535-143	Cowan.....	Churchill..... M	529-232
Coronado.....	Jasper-Edson... A	529-318	†Cowan Creek...	Gloucester... N B	Ferguson 529
Coronation... 633	Acadia..... A	535-233-234	†Cowans Point	Vancouver N... BC	455
Corriveau.....	Beauce..... Q	St. Ephrem 675	*Cowansville 3,486	Brome-Missisquoi... Q	535-3
†Coreon's.....	Victoria..... O	529-170		Cow Bay.....	Halifax... N S
Cortereal.....	Gaspé..... Q	via Gaspé, Q		†Cowichan.....	Nanaimo... BC
*Corunna.....	Lambton W R... O	656-3			
†Corwhin.....	Wellington S R. O	535-37			
Cosine.....	Kindersley... S	529-291			
Cosmo.....	Jasper-Edson... A	Sangudo 529			
Cossack.....	Vegreville..... A	Smoky Lake 529			
Costello.....	Timiskaming... O	Charlton 649			
Cote.....	Yorkton..... S	529-259			
†Coteau.....	Vaudreuil-Soulanges... Q	529-83-211 (Coteau Station P O)			
Côteau du Lac 445	Vaudreuil-Soulanges... Q	Wilsonvale 529			
Côteau Landing	Vaudreuil-Soulanges... Q	Coteau 529			
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POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 81-87	POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 81-87
†Coyle	Kamloops.....BC	535-92(Lower Nicola PO)	*Creston.....1153	Kootenay E.....BC	535-69
Crabtree Mills..	Joliette-L'Assomption-Montcalm	529-85(R R name Crabtree)	Crestview	Churchill.....M	Swan River 529
Cracknell.....	Marquette.....M	535-105	Crestwynd.....	Moose Jaw.....Sask	535-168
Cracroft.....	Comox-Alberni BC	Port Harvey 455	Crichton	Maple Creek.....S	535-170
†Crafts	Elgin.....O	617	Crilly	Kenora-Rainy River.....O	529-132
†Craig.....	Comox-Alberni BC	535-88	Crinan	Elgin.....O	West Lorne 623, 656
Crailgellachle ..	Kamloops.....BC	535-70	Criss Creek.....	Kamloops.....BC	Savona 529, 535
Crailgend.....	Athabaska.....A	Lac la Biche 501	Crockett.....	Restigouche-Madawaska N B	Clair 700
Crailflower.....	Nanaimo.....BC	(Part of Victoria)	†Crocus.....	Marquette.....M	529-230
†Craig Harbour..	Franklin District N. W. T.	Reached occasionally by boat from Montreal.	Crofton.....	Nanaimo.....B C	535-88, or Westholme 535
Craighurst.....	Simcoe N R.....O	535-48	Croll	Souris.....M	535-107
Craigie Lea.....	Muskoka-Ontario	420 or Lake Joseph 529, 535	Cromarty.....	Huron-Perth.....O	Dublin 529
†Craiglands.....	Kindersley.....Sask	Flaxcombe 529	†Crombies.....	Dufferin-Simcoe O	535-40
Craigleith.....	Grey N R.....O	529-194	†Crombie Settlement	Victoria-Carleton... NB	Blue Bell 529
†Craig Lodge.....	Cariboo.....B C	650	*Cromer.....	Brandon.....M	529-268
†Craigmillar.....	Battle River.....Alta	Czar 535	Crooked Creek.....	Peace River.....A	Grande Prairie 645
Craigmont.....	Renfrew S R.....O	Barry's Bay 529	Crooked River.....	Melfort.....S	529-232-236-288
Craigmore.....	Inverness-Richmond... NS	529-33	Crooks	Fort William.....O	West Fort William 529, 535
*Craigmyle... 140	Acadia.....A	529-252	Crookston.....	Hastings-Peterborough O	529-174
†Craig Siding.....	Springfield.....M	639-160 (Rita PO)	Crosby	Leeds.....O	529-150
Craig's Road Sta.	Lotbiniere.....Q	529-84	†Cross.....	Maple Creek.....Sask	535-225
†Crailvale.....	Dufferin-Simcoe O	529-193	Cross Creek.....	York-Sunbury N B	529-69-79
Craik..... 439	Lake Centre.....S	529-255	Crossfield..... 433	Bow River.....A	535-227-252
Cramersburg.....	Swift Current.....S	Lancer 535	Crosshill.....	Waterloo N R.....O	Linwood 535
Crammond.....	Red Deer.....A	Olds 535	Cross Lake.....	Churchill.....M	179 or Norway House 442 (in winter Wabowden 529)
Cranberry.....	Mégantic-Black Lake 675		Crossland.....	Simcoe N R.....O	Phelpston 529
Cranberry Lake..	Frontenac.....Q	529-247, 181	Cross Point.....	Bonaventure.....Q	529-116 Ferry with Campbellton, N B Country Harbour 368
*Cranberry Pt'ge	Vancouver N.....BC	529-247, 181	Cross Roads	Antigonish-Guysborough NS	James River 529
†Cranbourne.....	Churchill.....M	St. Joseph 675	Cross Roads, Ohio	Antigonish-Guysborough NS	Thamesville 529, 535, 712
†Cranbrook.....	Dorchester.....Q	St. Joseph 675	Croton	Lambton-Kent.....O	Italy Cross 529
†Cranbrook 2,568	Huron N R.....O	Ethel 529	Crouse Town....	Queens-Iunenburg... N S	via Barrington Passage
Crandall.....	Kootenay E.....BC	535-69-83, 231	Crowell.....	Shelburne-Yarmouth-Clare NS	Norwood 535
†Crane Lake.....	Marquette.....Sask	535-225	Crowes Landing..	Hastings-Peterboro'... O	535-225
Crane River.....	Daphin.....M	Rorketon 529	Crowfoot.....	Medicine Hat.....A	535-50
Crane Valley.....	Wood Mountain S	535-165	†Crow Lake.....	Frontenac-Addington... O	535-69-230
Cranford.....	Lethbridge.....A	535-230	Crow Lake.....	Kenora-Rainy River.....O	535
Cranston Section.	Inverness-Inverness 529		*Crowland.....	Welland.....O	Sub PO of Welland
Crapaud.....	Queen's.....P E I	Bradalbane 529	†Crown Hill.....	Simcoe N R.....O	Barrie 529
Craven..... 140	Lake Centre.....S	535-159	Crown Point.....	1079 Barton St. E.	Hamilton City
Crawford Bay..	Kootenay W.....BC	Kootenay Bay 445-3	†Crows Nest.....	Antigonish-Guysborough NS	Antigonish 529
Crawford Park ..	Marquette.....M	Erickson 529	*Crowsnest.....	Kootenay E.....BC	535-69-230
Crawfords Grove.	Peterboro' W R.....O	Peterboro' 535-529	Croydon.....	Chambly-Rouville.....Q	Roblindale 535
†Crean Hill.....	Nipissing.....O	Victoria Mines 535	Croydon Station.	Cariboo.....B C	529-350
Credit Forks.....	Peel.....O	535-39 (R R name Forks of Credit)	Crozier.....	Kenora-Rainy River.....O	529-182
*Crediton.....	Huron-Perth.....O	Centralia 529	Cruikshank.....	Swift Current, Sask	Main Centre 529
†Creekland.....	Wetaskiwin.....A	Warburg 535	†Crumlin.....	Middlesex E R.....O	535-35
Creekside.....	Cariboo.....B C	650	Crutwell.....	Prince Albert.....S	529-256
Creeleman..... 189	Weyburn.....S	535-150	Crysler.....	St. Mary's.....S	633-2
*Creemore..... 629	Simcoe N R.....O	529-191	†Crystal Beach 618	Wormount.....O	Ridgeway 529
*Creighton Mine.	Nipissing.....O	535-68 (R R name Creighton)	†Crystal Beach.	Timiskaming.....O	649-7
†Creignish.....	Inverness-Richmond... NS	529-33	*Crystal City.....	Lisgar.....M	535-117
Creignish Rear ..	Inverness-Richmond... N S	Creignish 529	†Crystal Falls.....	Nipissing.....O	529-187
†Cremazie.....	Kamouaskas.....Q	Lafontaine 529	Crysta Hill.....	Wood Mountain S	Wheatstone 535 or Spring Valley 529
Cremona.....	Calgary W.....Alta	535-252	Crystal Springs..	Humboldt.....Sask	535-176
†Crescent.....	Nipissing.....O	529-187	*Cudworth..... 532	Rosthern.....S	529-249
Crescent Beach..	New Westminster BC	535-13	Cuffey.....	The Battlefords S	Livelong 529
†Crescent Grove..	Queens-Bridgewater 529		†Culdaff.....	Dorchester.....Q	St. Joseph 675
†Crescent Hill.....	Lunenburg N S	529-13			
†Crescent Lake.....	Cape Breton N S	529-13			
Crescent Spur ..	Victoria.....NS	529-13			
Crescent Valley ..	Melfort.....S	Kinistino 529			
†Cressday.....	Melville.....S	Waldron 529			
Cresswell.....	Cariboo.....B C	Le Roe 529			
†Cressy.....	Kootenay W.....BC	535-77			
	Medicine Hat Alta	535-170			
	Victoria.....O	Manilla 529			
	Prince Edward-Lennox.....O	Pictou 529			
	Melfort.....S	White Fox 535			
Crest.....	Pontiac.....Q	535-26			

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 81-87	POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 81-87
Cullen	Assiniboia...Sask	529-263	Dalhousie Lake..	Digby-Annapolis Kings.....N S	Bridgetown 562, 529
<i>Cullen's Brook...</i>	Bonaventure...Q	Bonaventure 529	†Dalhousie Mills.	Vaudreuil- ^a Soulanges...Q	535-33 (Dalhousie Station P.O.)
†Cullerton	York-Sunbury..NB	535-314	†Dalhousie Mills.	Glengarry...O	Dalhousie Mills, Q
Culligan	Restigouche-Madawaska..NB	529-50	Dalhousie Road..	Digby-Annapolis Kings.....N S	Springfield 529 [535
Culloden	Digby-Annapolis-King's.....N S	Digby 562	<i>Dalhousie Sta...</i>	Vaudreuil-Soulanges...Q	535-33 (R R name Dalhousie Mills Q)
†Cullyton.....	Lake Centre...S	Stalwart 535	Dalhousie West..	Digby-Annapolis-Kings.....N S	Bridgetown 562, 529
<i>Culp.....</i>	Peace River...A	645-1	<i>Dalibaire.....</i>	Gaspé.....Q	Matane 528
<i>Culross.....</i>	Macdonald...M	535-119	<i>Dalibaire Ouest</i>	Gaspé.....Q	Matane 528
<i>Cultus Lake...</i>	Fraser Valley..BC	Sardis 514	<i>Dalkeith.....</i>	Glengarry...O	529-212
<i>Cumberland...</i>	Russell.....O	via Ottawa	<i>Dallas.....</i>	Selkirk.....M	Hodgson 529
<i>*Cumberland</i>			<i>Dalmas.....</i>	Lake St. John-Kobervall...Q	Dolbeau 529
88: <i>Cumberland Bay</i>	Comox-Alberni BC	715	<i>Dalmeny.....</i>	Rosthern...S	529-260-261
<i>Cumber'd House</i>	Royal...NB	535-315	<i>Dalmuir.....</i>	Vegreville...A	Roadway 529
<i>Cumberland Mills</i>	Laekenzie...S	181 or The Pas 529	<i>Dalquier.....</i>	Thapluau...Q	Amos 529
	Beauce.....Q	675-1 (R R name Cumberland)	<i>Dalroy.....</i>	Bow River...A	535-235
†Cummings....	Battle River..Alta	Vermilion 529	<i>Dalton.....</i>	Algoma W.R...O	535-66
Cummings Cove.	Charlotte...NB	403 or St. Andrew	<i>Dalton Mills</i>	Algoma W.R...O	Dalton 535
Cundles	Simcoe N.R...O	Barrie 529 [635	†Dalzell.....	Assiniboia...S	529-258
<i>Cupar.....</i>	Velville...S	535-155	<i>Damasus.....</i>	Wellington N.R.	Arthur 535
<i>Curran.....</i>	Prescott...O	Plantagenet 535	<i>Damour.....</i>	Prince Albert...S	Leask 529
†Currie	Victoria-Carleton...NB	535-310 (Tobique River P.O.)	<i>Dana.....</i>	Rosthern...S	529-260
Currie Road....	Victoria-Carleton...NB	Blue Bell 529	Danbury.....	Mackenzie...Sask	Hyas 529
Curries	Oxford.....O	Woodstock 529, 535	<i>Danby.....</i>	Drummond-Arthabaska...Q	529-82
<i>Currys Corner.</i>	Wolchester-Hants...N S	Windsor 562	Dance.....	Kenora-Rainy River...O	Devlin 529
Curryville	St. John-Albert NB	529-66	<i>Dand.....</i>	Souris...M	535-107
†Curtis	Portage la Prairie	529-226	†Dandonneau...	Weyburn...S	529-284
Curve Lake....	Peterboro' W.R..O	Lakefield 529	<i>Dane.....</i>	Timiskaming...O	649
Curventon....	Northumberland	Newcastle 529	Danesville	Queens-Lunenburg..NS	Kedaway 529
†Cushing.....	Argenteuil...Q	529-91	<i>Danford Lake..</i>	Pontiac...Q	Kazabazua 535
†Cut Bank Lake	Peace River...A	Wembley 645	†Danforth.....	Danforth...O	529-83
<i>Cut Knife.....</i>	The Battlefords..S	535-164, 529-279	†Daniel.....	St. John-Albert NB	529-66
<i>Cutler.....</i>	Algoma E.R...O	535-67	Dansereau	Richmond-Wolfe	Weedon 675
†Cuvier	Mackenzie...S	Archerwill 535	Dansin	Skeena...B C	Burns Lake 529
†Cygnnet.....	Red Deer...Alta	535-245	†Danube.....	Athabaska...A	Abee 645
<i>Cyniar.....</i>	Lake Centre...S	535-155	Danvers	Digby-Annapolis-Kings.....N S	Weymouth 562
Cypress Hills Park	Maple Creek...S	Maple Creek 535	<i>*Danville...1,332</i>	Richmond-Wolfe	529-84
Cypress Park...	Vancouver N.B.	ma Nth Vancouver	<i>Daphne.....</i>	Humboldt...S	535-157
<i>*Cypress River.</i>	Macdonald...M	535-119	<i>Dapp.....</i>	Athabaska...A	645-1
Cyr.....	Bonaventure...Q	Caplan 529	D'Arcy.....	Cariboo...B C	650
<i>Cyrville.....</i>	Russell.....O	via Ottawa	<i>D'Arcy Station</i>	Kindersley...Sask	529-252
<i>*Czar.....</i>	Battle River..Alta	535-158	Darfield.....	Kamloops...B C	Chinook Cove 529
<i>Daaquam.....</i>	Montmagny-L'Islet...Q	675-1	Darling.....	Athabaska...A	Newbrook 645
Daaquam Nord	Montmagny-L'Islet...Q	Daaquam 675	<i>Darlingford...</i>	Lisgar...M	535-117
<i>Dacotah.....</i>	Macdonald...M	529-226	Darling Lake...	Shelburne-Yarmouth-Clare NS	Hebron 562
<i>Dacre.....</i>	Kenfrew S.R...O	Baldwell 529	†Darling Road...	Haldimand...O	Canfield 529
<i>*Dafos.....</i>	Humboldt...Sask	535-156	†Darlington...	Durham...O	535-50
<i>Dahinda.....</i>	Wood Mountain..S	535-165	Darlington	Restigouche-Madawaska..NB	Dalhousie 529
<i>Dahlton.....</i>	Humboldt...Sask	Archerwill 535	<i>Darmody.....</i>	Moose Jaw...S	529-271
<i>Daigle.....</i>	Restigouche-Madawaska..NB	via Edmundston	†Darrell.....	Kent...O	666-3
<i>D'Aiguillon...</i>	Gaspé.....Q	Gaspé 529	Dartford.....	Northumberland	Hastings 529
Dakin	Athabaska...A	Boyle 645	<i>*Dartmouth...</i>	Halifax...NS	529-16, Ferry with Halifax, NS
Dale	Digby-Annapolis-Kings.....N S	Springfield 529	<i>Darwell.....</i>	Jasper-Edson...A	Wabamun 529
†Dalehurst....	Jasper-Edson...A	529-320	<i>*Dashwood....</i>	Huron-Perth...O	Exeter 529
†D'Alembert...	Pontiac...Q	Noranda 529, 649	D'Aulnay	Gloucester...NB	Bathurst 529
<i>Dalemead...</i>	Bow River...A	535-248	<i>*Dauphin...4,637</i>	Dauphin...M	529-226-232-259, 191
†Dalem Lake...	Cape Breton N.-Victoria.....NS	Little Bras d'Or 529	<i>Davangus.....</i>	Pontiac...Q	529-121
†Dalesboro'...	Assiniboia...Sask	Alameda 535	<i>Daveburyville..</i>	Drummond-Arthabaska...Q	529-86
<i>Dalesville...</i>	Argenteuil...Q	Lachute 535	†Davenport....	Davenport...O	via Toronto
†Daleview	Weyburn...Sask	Radville 529	Davison.....	Pontiac...Q	535-28
<i>*Dalhousie 4,508</i>	Restigouche-Madawaska..NB	529-75	<i>*Davidson...478</i>	Lake Centre...S	529-255
†Dalhousie....	Digby-Annapolis-Kings.....N S	529-29	†Davidson Corn'rs	Hull...Q	Gatineau 535
Dalhousie East...	Digby-Annapolis-Kings.....N S	Springfield 529	<i>*Davidson...</i>	Weyburn...S	529-258
Dalhousie Junct.	Restigouche-Madawaska..NB	529-50-75	<i>Davis.....</i>	Prince Albert..Sask	529-232
Dalhousie Lake..	Lanark...O	Snow Road 535	Davis Point....	Selkirk...M	St. Martin 529

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEEKEY, PP. 81-87	POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEEKEY, PP. 81, 87
<i>Davisville</i>	Eglinton	(pt. of Toronto)	<i>Delburne</i> 379	Red Deer	529-316
<i>Davyroyd</i>	Wood Mountain	Readlyn 535	<i>Deleage</i>	Wright	Q Maniwaki 535
† <i>Dawes Road</i>	York E. R.	Danforth 529	<i>Deleau</i>	Brandon	M 535-150
* <i>Dawson</i> 1043	Yukon	462-1, 224	<i>De Lery</i> 816	Beauharnois-Laprairie	Q Bellevue 633
<i>Dawson Bay</i>	Churchill	Mafeking 529	<i>DeLesseps</i>	Terrebonne	Q St. Jovite 535
<i>Dawson College</i>	St. Johns-Iberville	Q via St. Johns	* <i>Delhi</i> 2062	Norfolk	O 529-209, 712
* <i>Dawson Creek</i> 518	Cariboo	B C 615-1, 177	* <i>Delia</i> 231	Acadia	A 529-252
<i>Dawsonville</i>	Restigouche	Matapedia 529	* <i>Delisle</i> 369	Rosetown-Biggars	S 529-252-267
	Madawaska	NB	<i>Delisle</i> 661	Lake St. John-Roberval	Q St. Joseph d'Alma 505
* <i>Daylesford</i>	Humboldt	S 529-272	<i>Delmas</i>	The Battlefords	S 529-260
* <i>Daysland</i> 464	Camrose	A 535-232	* <i>Deloraine</i> 819	Souris	M 535-117-126, 529-225
<i>Dayspring</i>	Queens-Lunenburg	NS Bridgewater 529	<i>Deloro</i> 333	Hastings-Peterborough	O Marmora 529
<i>Daysville</i>	The Battlefords	S Mervin 529	<i>Delph</i>	Vegreville	O Warspite 529
<i>Dayton</i>	Algoma E. R.	O 535-67	* <i>Delson Station</i>	Beauharnois-Laprairie	Q 535-3, 630, 529-81
† <i>Dayton</i>	Shelburne-Yarmouth-Clare	NS via Yarmouth, NS	<i>Delson Village</i>	Beauharnois-Laprairie	Q via Delson Station
† <i>Deacon</i>	Renfrew N. R.	O Golden Lake 529	* <i>Delta</i>	Leeds	O 529-160
† <i>Deacon</i>	St. Boniface	M 584	<i>Delta Station</i>	Portage-la-Prairie	M Oakland 529
<i>Deadwood</i>	Peace River	A Grimshaw 645	<i>Del Val</i>	Gaspé	Q Cap Chat 348-1
† <i>Dean</i>	Halifax	NS Upper Musquodoboit 529	<i>Demaine</i>	Rosetown-Biggars	Sask 529-274
<i>Dean Lake</i>	Algoma E. R.	O 535-67	<i>Demers Centre</i>	Pontiac	Q Pembroke 529, 535
<i>Dearlock</i>	Kenora-Rainy River	O [Alaska]	† <i>Demeules</i>	Matapedia-Matane	Q Causapescal 529
† <i>Dease Lake</i>	Skeena	BC via Wrangell	<i>Demmitt</i>	Peace River	Q 645-1
<i>De Bay Cove</i>	Halifax	NS Musquodoboit Harbour 529	<i>Demoreville</i>	Prince Edward-Lennox	O Flin Flon, Man. 529
<i>Debden</i> 234	Prince Albert	S 529-265	<i>Denare Beach</i>	Mackenzie-Frontenac	O Kaladar 535, or Eg-anville, 529, 535
<i>De Beaujeu</i>	Vaudreuil-Soulanges	Q 535-38-62, 529-211	<i>Denbigh</i>	Addington	O Beausejour 535
<i>Debec</i>	Victoria-Carleton	N B 535-303-309 (R R name Debec Jct.)	<i>Denoross</i>	Springfield	M 535-172
<i>Debert Station</i>	Colchester-Hants	N S 529-12 (Rly. name Debert)	<i>Dendron</i>	Wood Mountain	S 535-184
† <i>De Blois</i>	Prince	P E I 529-1	<i>Denfield</i>	Middlesex E. R.	O 529-184
<i>Debolt</i>	Peace River	O Grande Prairie 645	† <i>Denhart</i>	Medicine Hat	Alta 535-246
† <i>Decewsville</i>	Haldimand	O via Cayuga	<i>Denholm</i> 116	N. Battleford	Sask 529-256-260
<i>Decimal</i>	Springfield	M 529-160	<i>Denholm</i>	Wright	Q Buckingham 535
<i>Decker</i>	Marquette	M 529-244	<i>Deniau</i>	Kamouraska	Q Lafontaine 529
<i>Decker Lake</i>	Skeena	BC 529-350	<i>Denman Island</i>	Comox-Alberni	BC 460-7 or Buckley
† <i>Deemerton</i>	Grey-Bruce	O Mildmay 529	<i>Denmark</i>	Colchester-Hants	N S 529-15 [Bay 535]
<i>Deep Brook</i>	Digby-Annapolis-Kings	N S 562-1	<i>Dennis Lake</i>	Selkirk	M Inwood 529
<i>Deep Cove</i>	Vancouver N. BC	via N. Vancouver	† <i>Dennison</i>	Fraser Valley	BC 514
<i>Deep Cove</i>	Inverness-Richmond	NS Louisburg 698	<i>Densmore's Mills</i>	Colchester-Hants	NS Kennetcook 562
† <i>Deep Cove Island</i>	Shelburne-Yarmouth-Clare	NS via Yarmouth	† <i>D'Entremont</i>	Shelburne-Yarmouth-Clare	NS 529-27
<i>Deep Creek</i>	Athabaska	A Athabaska 529	<i>Denver</i>	Antigonish-Guysborough	NS Antigonish 529
<i>Deepdale</i>	Dauphin	M 529-269	† <i>Denver Canyon</i>	Kootenay	BC 535-82
<i>Deep River</i>	Renfrew N. R.	O Chalk River 535	* <i>Denzil</i> 226	Kindersley	S 535-153
† <i>Deer</i>	Neepawa	M 529-245 (CP & P O n. Macgregor)	<i>Departure Bay</i>	Comox-Alberni	BC Nanaimo 535
<i>Deer Creek</i>	The Battlefords	S 529-283	<i>Departure Lake</i>	Cochrane	O 529-164
<i>Deer Hill</i>	Nainaimo	BC 529-346	* <i>Depot Harbour</i>	Parry Sound	O 529-215
† <i>Deerholme</i>	Selkirk	M 529-231	<i>Dequen</i>	Lake St. John-Roberval	Q Bilodeau 529
<i>Deer Horn</i>	Muskoka-Ontario	315	<i>Dequen Nord</i>	Lake St. John-Roberval	Q Bilodeau 529
† <i>Deerhurst Inn</i>	Parry Sound	O (Ardberg PO)	<i>Derby</i>	Northumberland	NB Millerton 529
* <i>Deer Park</i>	Rosedale	O (part Toronto City)	<i>Derby Junction</i>	Northumberland	NB 529-50-79
<i>Deer Park</i>	Kootenay W. B.	445-1	<i>Dernic</i>	Mackenzie	S 529-259
<i>Deer Ridge</i>	Prince Albert	S Holbein 529	<i>Deroche</i>	Fraser Valley	BC 535-70
<i>Deerwood</i>	Macdonald	M 529-222	<i>Derryville</i>	Muskoka-Ontario	Q Cannington 529
† <i>Dee Side</i>	Bonaventure	Q Matapedia 529	<i>Derwent</i> 207	Battle River	A 535-164
<i>De Forceville</i>	Gaspé	Q Perce 529	† <i>De St. Just</i>	Kamouraska	Q Riviere Onelle 529
<i>Defoy</i>	Drummond-Arthabaska	Q 529-88	† <i>De Sales</i>	Laval-Two Mountains	Q 535-21
† <i>Défricheur</i>	Chicoutimi	Q Isle Maligne 505	<i>De Salles</i>	Charlevoix-Saguenay	Q La Malbaie 529
<i>De Gaulle</i>	Kamouraska	Q 529-118	<i>Desarvillers</i>	Nipissing	O 529-187
<i>De Grassi Point</i>	Dufferin-Simcoe	O Lefroy 529	<i>Desbarats</i>	Algoma W. R.	O 535-67
<i>Delacour</i>	Bow River	A 529-316	<i>Desbians</i> 1018	Lake St. John-Roberval	Q 529-105
<i>Delagrave</i>	Montmagny-L'Islet	Q St. Pierre 529	* <i>Desboro'</i>	Grey-Bruce	O Chatsworth 535 or Chesley 529
<i>Delamere</i>	Nipissing	O 535-49	<i>Deschailons</i> 1686	Lotbinière	Q Fortierville 529
<i>Delap's Cove</i>	Digby-Annapolis-Kings	N S Annapolis Royal 569	* <i>Deschambault</i>	Portneuf	Q 529-120, 535-21
* <i>Delaware</i>	Middlesex, W. R.	O Komoka 535, 529 or via London	<i>Desch'mb'ult Sta.</i>	Portneuf	Q 535-21
<i>Del Bonita</i>	Lethbridge	Alta Whisky Gap 535	† <i>Deschamps</i>	Labelle	Q Papineauville 535

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 81-87	POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 81-87
† Deschene	Wright	Q 535-28	Dinorwic	Kenora-Rainy R. O	535-51
Deschenes Mills	Wright	Q Aylmer 535	† Dinmore	Rosetown-Biggars	529-267
D'Escousse	Inverness- Richmond	NS via Arichat or Louisdale 529	† Dionne	Montmagny- L'Islet	Lafontaine 529
* Deseronto	1,261 Hastings South	O 529-139	† Dipper Harbour	St. John-Albert	NB Lepreaux 535
Desford	Souris	M Adelpha 529	Dirleton	Athabaska	A Bonnyville 529
† Desgagnés	Charlevoix- Saguenay	Q Baie St. Paul 529	† Discovery	Skeena	B C via Atlin or Carcross 717
Deshaies	Pontiac	Q Val d'Or 529	Disley	Lake Centre	S 529-255
Desherbiers	Kent	NB Richibucto 529	Disraeli	Megantic- Frontenac	Q 675
Désjardais	Vegreville	Q Willingdon 535	Ditton Park	Melfort	S Armley 529, 535
Deslandes	Gaspé	Q via Ste. Anne des Monts	† Diver	Timiskaming	O 649
Desmarais	Athabaska	A Slave Lake 645	Divide	Maple Creek	Sask 535-171
Desmeloizes	Chapleau	Q Lareine 529	Dixie	Peel	O 535-85
† De Sonis	Dorchester	Q Ste. Germaine 675	Dixon's Corners	Grenville- Dundas	O 529-189
† Des Ormeaux	149 Nicolet- Yamaska	Q 529-88 (Ferry to Trois Rivières)	Dizonville	Peace River	A Grimshaw 645
Despres Village	Kent	NB Buotouché 529	* Dixville	385 Stanstead	Q 529-82
† Des Rivières	Brome- Missisquoi	Q 543-1 (Malmaison P O)	Dnieper	Mackenzie	S Verigin 529
† Dessaint	Kamouraska	Q 529-115 (St. Germaine de Kamouraska P O)	Dooktown	Northumberland	NB 529-79
Dessane	Chapleau	Q 529-120	Dobbinton	Grey-Bruce	O 529-189
† Dessert	Halifax	N S 529-16 (Grand Desert P O)	Dobie	Timiskaming	O 649-7 (River PO)
Destor	Chapleau	Q 529-121	† Dobies	Skeena	BC 529-350 (Copper Rama 529)
Detlor	Hastings- Peterborough	Q 529-147	Dobrowody	Mackenzie	Sask via Thunder River
Detour-du-Lac	Temiscouata	Q Notre Damedu Lac 529-99	Dock	Charlevoix- Saguenay	Q Antigonish 529
† Deux Montagnes	Laval	Q 529-147	† Doctor's Brook	Antigonish- Guysborough	NS Barrington Passage 529
Deux Rivières	Two Mountains	Q 535-65	Dodds	Shelburne-Vermouth-Clare	NS 529-315
Devereaux	Renfrew N	O 535-65	† Dodds Lake	Camrose	A 529-315
Deveron	Gloucester	N B Petit Rocher 529	* Dodsland	Hull	Q Buckingham 585
Devil Lake	Qu'Appelle	Sask 535-154	Doe Lake	Kindersley	Sask 529-269, 535-153
Deville	Yorkton	S Burgess 529	Dog River	Parry Sound	O Burk's Falls 529
DeVillier	Vegreville	A 529-245	Dog Creek	Cariboo	BC Dawson Creek 645
Devil's Island	Shelburne-Yarmouth-Clare	N S Yarmouth 529, 562	† Dog Lake	Cariboo	BC William's Lake 650
Devlin	Halifax	N S Eastern Passage 529 or via Halifax	Dog Pound	Fort William	O Kaministiquia 535
† Devon	2,337 Kenora-Rainy R. O	O 529-132	Doheny	Calgary W	Alta 535-252
Devon	York-Sunbury	NB (See South Devon)	† Doherty	St. Maurice- Lafleche	Q 529-120
Devonshire	Halifax	N S Enfield 529	Dolbeau	Lak e St. John- Roberval	Q 529-106, 124
Devar Lake	Cochrane	O 649	Dollard	Maple Creek	Sask 535-170
* Dewberry	Kindersley	Sask 529-26	Dollarton	Vancouver N	BC via N. Vancouver
Dewdney	Battle River	Alta 535-164	Domain	Provencher	M 535-117
Dewdney	Fraser Valley	BC 535-70	† Dome	Cochrane	O 649-3
Dewey	Cariboo	BC 529-350	Dome Creek	Cariboo	B C 529-360
De Winton	Calgary E R	A 535-228	Dominion	Mount Royal	Q 529-83
Dewittville	Chateauguay- Huntingdon	Q 529-81	* Dominion	3,279 Cape Breton	Sth. NS 698
* Diamond City	Lethbridge	Alta 535-237	† Dominion City	Provencher	M 535-115
† Diana	Springfield	M 183 or Great Falls 535	† Dominionville	Glenarry	O Maxville 529
Dickens	1799 Logan Centre	Winnipeg City	Domremy	Rosthern	S 529-249
† Dickie	Restigouche- Madawaska	NB 529-50 (Seaside PO)	Domville	Grenville- Dundas	O 535-34
Dickinson's Ldg.	Stormont	O Wales 529	† Don	York E R	O 529-130
Dickson	Red Deer	Alta Innisfail 535	Donahue	Renfrew S R	O Eganville 535, 529
* Didsbury	Red Deer	A 535-297	Donald	Victoria	O 529-171
Didyme	Lake St. John- Roberval	Q Normandin 529	Donald	Camrose	A 529-315
Dieppe	Westmorland	NB via Moncton	Donaldson	Frontenac- Addington	O 535-70
* Digby	1,657 Digby-Annapolis- Kings	NS 562-1, 392	Donald Station	Kootenay East	BC 535-70
Dijon	Bellechasse	Q Ste. Germaine 675	Donatville	Athabaska	A Athabaska 529
Diligent River	Cumberland	N S Parrsboro' 549	Donavon	Rosetown-Biggars	S 529-267
* Dilke	125 Lake Centre	S 535-159	Doncrest	Mackenzie	S Dillabough 529
Dillabough	Mackenzie	S 529-288	Donegal	Kindersley	S 529-291
† Dillon	Parry Sound	O Nobel 535	* Donkin	Cape Breton	S NS 698
Dill Sliding	Nipissing	O 535-49	† Donlands	York E R	O 535-34
† Diltz	Haldimand	O 703-1 (freight only)	Donlands	Melfort	S Nipawin 535
Dimock Creek	Bonaventure	Q Maria 529	Donnacoma	Portneuf	Q 529-120
Dimadale	Peace River	A 645-1	Donnelly	Peace River	A 645-1
Dinant	Camrose	A 529-316	* Donwell	Yorkton	S 529-280
Dingwall	Cape Breton N	S 385 or via North Sydney	Doon	Waterloo S R	O 529-181
† Dingwell	Kings	PEI 529-4	* Doonside	Qu'Appelle	S 529-258
			* Dorchester	Westmorland	N B 529-12
			Dorchester Crossg	Westmorland	NB Scoudouc 529
			Dorchester Sta'n	Middlesex E R	O 529-208
			† Dore Bay	Renfrew N R	O 529-216
			Dore Lake	N. Battleford	S 193 or Meadow Lake 585

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Dorenee	Camrose	529-316	* Drummondville	Drummond- Arthabaska	529-86, 535* via St. Peters 529
Dorintosh	North Battleford S	Meadow Lake 535	Drummondville	Inverness- Richmond	535-51
Dorion Station	Port Arthur	535-66, 529-131	* Dryden	Kenora-Rainy R. O	Marieapolis 529
* Dorion-1292	Vaudreuil	529-83, 535-31-33	Dry River	Lisgar	529-315
Vaudreuil	Soulanges	Barrhead 645	Duagh	Jasper-Edson Alta	Muir Kirk 623
Doris	Jasper-Edson	via Napanee, O	Duart	Kent	Lafontaine 529
Dorland	Prince Edward- Lennox	Durham, 529, 535	Dubail	Montmagny- L'Islet	Quisibis 529, 535
Dornoch	Acadia	529-328, 535-249	Dubé	Restigouche- Madawaska N L	529-186
Dorothy	Skeena	529-350	* Dublin	Huron-Perth	Bridgewater 529
Dorreen	Muskoka-Ontario O	315, or Bracebridge	Dublin Shore	Queens- Lunenburg	Rouyn 529, 649
* Dorset	Antigonish- Guysboro'	via Guysboro', N S	Dubois	Pontiac	Daaquam 675
Dorts Cove	Antigonish- Guysboro'	535-33, 529-83, 117, 118, 122, 240	Du Bonnet	Montmagny- L'Islet	535-155
Dorval	Jacques Cartier	535-33, 529-83	Dubuc	Melville	529-119 or Val d'Or 529
* Dorval Station	Jacques Cartier	535-33, 529-83	Dubuisson	Pontiac	529-105
Dosquet	Lotbinière	529-84	Duchess	Portneuf	535-246
Dot	Kamloops	535-92	Duck Bay	Churchill	Winnipegosis 529
Doucet	Chapleau	529-120	* Duck Cove	St. John-Albert N1	535-312
Doucetteville	Digby-Annapolis- Kings	Plympton 562	Duck Lake	Prince Albert-Sask	529-255
* Douglas	Renfrew N R	535-60, 529-214	* Duck Range	Kamloops	Monte Creek 535
Douglasfield	Northumberland NB	Chatham 529	Duck River	Churchill	Pine River 529
Douglas Harbour	Royal	Ripples 535	* Ducks Meadow	Kamloops	529-351
Douglas Lake	Kamloops	Merritt 535	Duclos	Wright	Wanfield 535
Douglas Station	Neeipawa	535-112	Duclos Point	York N R	Pufferlaw 529
Douglaston	Assiniboia	Alameda 535	Dudley	Muskoka-Ontario O	Kala 535, or Torrance 529
Douglaston	Gaspé	529-116	* Dudley	Rosetown-Biggar	529-274
Douglaston	Northumberland NB	Newcastle 529	* Dudsweil Junc	Richmond-Wolfe Q	Hishopton 675
Douglas West	Gaspé	Douglaston 529	Dufaultville	Matapedia- Matane	29-50
Douro	Peterboro' WR	Indian Riv. 535 or via Peterboro', O	Duff	Melville	529-254
Doussal	Peace River	Kathleen 645	Duffield	Jasper-Edson A	529-320
Dover Centre	Kent	via Chatham	* Dufour	Charlevoix- Saguenay	St. Paul 529
Dovercourt	Red Deer	Rocky Mtn. House 529, 535	* Dufournel	Quebec- Montmorency Q	676
Dover, West	Halifax	*rench Village 529	Dufourville	Kent	Notre Dame 529
Douving	Acadia	529-325	Dufresne	St. Boniface	529-238
Downeyville	Victoria	ememe 529	Dufrost	Provencher	35-115
Downing	Vegreville	Bellis 529	Dugal	tonaventure	Nouvelle 529
* Downsview	York N R	329 193	Dugald	Springfield	29-160
Doyle's Brook	Northumberland NB	Henous 529	Dugas	Gloucester	Grande Anse 529
Doylerville	Restigouche- Madawaska N1	Nash Creek 529	Dugayville	Gloucester	Burnsville 529
Dozois	Terrebonne	Ste. Agathe 535	Duguesclin	Gaspé	Ste. Therese de
* Dragon	Vaudreuil	535-31	Dugal	ochrane	49-3 [Gaspé 529
	Soulanges		Duhamel	Labelle	*apineauville 535
* Drake	Humboldt	535-155	Duchamel	amrose	529-316
* Drancel	Durham	335-34-54	Dulwich	The Battlefords S	29-262
* Drapeau	tonaventure	529-188	Dumas	Assiniboia	535-154
* Drayton	Wellington N R	529-188	Dumbarton Sta.	Charlotte	535-306
* Drayton Valley	Jasper-Edson	Gainford 529	* Dummer	Weyburn	529-268
* Dread	Peace River	645-1	Dumoine	Pontiac	Moorlake, Ont. 535
* Dresden	Lambton-Kent	535-3	Dunakin	Inverness- Richmond	Orangedale 529
* Drew	Wellington N R	529-189	Dunany	Argenteuil	Lachute 535
* Drifting River	Dauphin	Gilbert Plains 529	Dunbar	Grenville	Chesterville 535
Driftpile	Peace River	645-1	Dunbarton	Dundas	Pickering 529
Driftwood	Cochrane	529-154	Dunblane	Ontario	529-271-274
* Drinkwater	Moose Jaw	535-151	Duncan	Rosetown- Biggar	535-189
* Drinnan	Jasper-Edson	529-320	Duncan	Maple Creek	535-189
Driscoll Lake	Maple Creek	Cadillac 535	* Duncan	Grey N R	Thornbury 529
Drisdelle	Westmorland N B	Shediac 529	Dundas	Drummond- Arthabaska	529-86
Driver	Kindersley	529-269	* Duncan	Nanaimo	535-88-89
Drobot	Yorkton	Buchanan 529 or Theodore 535	Duncan Cove	Halifax	via Halifax, N S
* Droocourt	Parry Sound	529-130	* Dunchurch	Parry Sound	Burk's Falls 529
Drolet	Beauce	St. Samuel 675	* Dundarave	Grey-Bruce	535-40
Dromore	Grey-Bruce	Holstein 529	* Dundas	Vancouver N	via N. Vancouver
Dromore	Dauphin	529-230	* Dundas	Wentworth	529-203, 703
Drouin	Dorchester	St. Malachie 529	Dundas Centre	Kings	Cardigan 529
* Droxford	Swift Current-Sask	Ernfold 535	Dundas Harbour	N W T	Reached occasion- ally by boat from Montreal
Druocour	Restigouche- Madawaska NB	St. Quentin 529			
* Druid	Kindersley	535-153			
* Drumbo	Oxford	529-199, 535-35			
Drumhead	Antigonish- Guysboro'	368 or Antigonish 529			
* Drumheller 2659	Bow River	529-315-328, 535-249			
* Drummond	Victoria- Carleton	529-51			
* Drummonds	Peterboro WR	529-169			

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Dundee	Chateauguay-Huntingdon...Q	Fort Covington, N. Y. 529	Eaglesham.....	Peace River.....A	645-1
Dundee	Restigouche-Madawaska...NB	Eel River 529	Eagle's Nest.....	78 Eagle Ave.....	Brantford City
Dundee	Inverness-Richmond...NS	West Bay Road 529	Ealing.....	751 Hamilton Rd. Sub P. O. of London	
†Dundonald.....	Northumberland-O	Colborne 529, 535	†Earley.....	Wright.....Q	535-28
Dundurn .....343	Rosethorn.....S	529-255	†Earl.....	Wood Mountain..S	Fife Lake 535
Dunedin	Simcoe N R.....O	Creemore 529	†Earl Grey.....233	Lake Centre.....S	535-155
†Dunelm	Swift Current..Sask	535-163	Earlie.....	Battle River.....Alta	Kitecoty 529
Dunfermline	Rosetown-Biggarr.....S	535-158	Earls court.....	Davenport.....O	sub PO of Toronto
*Dungannon.....	Huron N R.....O	Goderich 529, 535	†Earls Road.....	Vancouver S.....BC	514
Dunham .....377	Br'me-MissisquoiQ	Cowansville 535	†Earlswood.....	Qu'Appelle.....Sask	Wapella 535
†Dunkeld.....	Gray-Bruce.....S	529-188	†Earlton.....	Timiskaming.....O	649, 649-4
Dunkin	Brome-Missisquoi...Q	Highwater 535	Colchester-Hants.....NS	Denmark 529	
Dunkirk.....	Moose Jaw.....Sask	535-168	†Earlville.....	Wetaskiwin.....A	Tees 535
Dunleath.....	Yorkton.....S	Barbour 529	East Advocate.....	Cumberland.....NS	Parrsboro' 549
Dunlop	Mackenzie.....S	Layco 535	East Aldfield.....	Pontiac.....Q	Wakefield 535
†Dunmore.....	Medicine Hat, Alta	535-225-230 (Coleridge P O)	†East Anglia.....	N. Battleford..Sask	Fairholme 529
†Dunn	Battle River, Alta	529-245	*East Angus, 501	Compton.....Q	675
Dunning	Cochrane.....O	Brower 529	East Apple River	Cumberland..NS	Parrsboro 549
†Dunning.....	Weyburn.....Sask	529-263	East Arlington..	Digby-Annapolis-Kings.....NS	Paradise 562
Dunn's Valley ..	Algoma E R.....O	Bruce 535	East Arrow Park	Kootenay W.....BC	445-1
*Dunnville..4,028	Haldimand.....O	529-199, 703-1	East Baccaro.....	Shelburne-Yarmouth-Clare..NS	Barrington 529
†Dunrankin.....	Algoma E.....O	529-131	East Baltic.....	King's.....P E I	Baltic 529
Dunrea	Macdonald.....M	529-223	East Bathurst.....	Gloucester.....NB	529-60
Dunrobin.....	Carleton.....O	529-138	East Bay.....	Dauphin.....M	Magnet 529
Dunsford.....	Victoria.....O	535-45	East Bay.....	Cape Breton N.-Victoria.....NS	Sydney 529
†Dunshalt.....	Bow River.....A	529-315	East Bay, North Side.	Cape Breton N.-Victoria.....NS	Sydney 529
Dunstable.....	Jasper-Edson, Alta	Rusby 645 or Gunn [629]	Eastbourne.....	York N R.....O	Newmarket 529
Dunster.....	Cariboo.....BC	529-350	East Brantree.....	Provencher.....M	584
Duntroon.....	Simcoe N R.....O	529-191	†East Branch.....	Lotbiniere.....Q	Leeds 675
Dunvegan.....	Glenegarry.....O	Greenfield 529	†East Branch River John	Pictou.....NS	River John 529
Dunvegan.....	Inverness-Richmond...NS	Inverness 529	†East Brenton.....	Shelburne-Yarmouth-Clare..NS	Brazil Lake 562
†Dunvegan.....	Peace River.....A	Fairview 645	East Brighton.....	Victoria-Carleton...NB	Hartland 535
Duparquet..1334	Pontiac.....Q	Noranda 529, 649	East Broughton..	Beauce.....Q	875
†Duperou.....	Rosetown-Biggarr	529-269 (Lydden PO)	H. Broughton Sta	Beauce.....Q	675
Dupont	Joliette-l'Assomption-Montcalm Q	Joliette 529, 535	†Eastburg.....	Jasper-Edson..A	Pickardville 645
†Duprat.....	Pontiac.....Q	Noranda 529, 649	East Burnaby.....	N. Westminster BC	(Sub P O of New Westminster)
Dupuis Corner ..	Westmorland..NB	Shediac 529	†East Centreville	Victoria-Carleton...NB	Centreville 529 or Florenceville 535
Dupuy	Chapleau.....Q	529-120	East Chebogue..	Shelburne-Yarmouth-Clare..NS	Arcadia 529
*Durban.....	Churchill.....M	529-239	†East Chester.....	Queens-Lunenburg..NS	529-25
Duret	Bonaventure.....Q	Paspébiac 529.	East Chezzetcook	Halifax.....NS	Chezzetcook 529
*Durham.....1,709	Grey-River.....O	529-180, 535-47	East Clifford.....	Queens-Lunenburg..NS	Hemford 529
Durham Bridge..	York-Sunbury..NB	529-79 (R R name Durham)	East Clifton.....	Compton.....Q	Sawyer'sville 535
Durham Centre..	Restigouche-Madawaska..NB	Jaquet River 529	East Collette.....	Northumberland NB	Rogersville 529
†Durieu.....	Fraser Valley..BC	Mission 535	East Coulee.....	Bow River.....A	529-328, 535-249
Durlingville.....	Athabaska.....A	Bonnyville 529	Eastdale.....	Wentworth.....O	via Hamilton
Dutch Brook ..	S. Cape Breton..NS	623-34, 656-2	East Dover.....	Halifax.....NS	French Village 529
*Dutton .....787	Elgin.....S	535-155	East Earltown.....	Colchester-Hants.....NS	Denmark 529
*Dwaul .....146	Lake Centre.....S	529-1	Eastend .....542	Maple Creek..Sask	535-170
†Duvar	Prince.....P E I	529-1	East Erinville...	Antigonish-Guysboro'..NS	Heatherton 529
Duvernay.....	Vegreville.....A	Two Hills 535	†Eastern Harbour	Inverness-Richmond...NS	(Cheticamp P O)
Dwight	Muskoka-Ontario-O	Huntsville 529	†Eastern Junot'n	Jacques Cartier.Q	529-85-91
†Dwyer Hill.....	Carleton.....O	529-140	Eastern Passage	Halifax.....NS	529-16
†Dyer's Bay.....	Bruce.....O	Wiarton 529	Eastern Points..	Queens-Lunenburg..NS	Lunenburg 529
Dyment	Kenora-Rainy River..O	535-51	East Fairwell.....	Maple Creek...S	Ravenscrag 535
Dysart .....273	Melville.....S	535-155	East Farnham.....	Brome-Missisquoi...Q	Mapledale 535
†Eady	Simcoe N R.....O	535-48	221	Digby-Annapolis-Kings.....NS	Tiverton 369-4
Eagle Bay.....	Kamloops.....BC	Notch Hill 535	*East Florenceville.	Victoria-Carleton...NB	535-209 (R R name Florenceville)
Eagle Butte.....	Medicine Hat, Alta	Medicine Hat 535	†East Folly Mountain.	Colchester-Hants.....NS	Debert 529
†Eagle Depot.....	Pontiac.....Q	Gracefield 535	Eastford	Cochrane.....O	Clute 649
Eagle Harbour...	Vancouver N..BC	via N. Vancouver			
Eagle Head.....	Queens-Lunenburg..NS	Liverpool 529			
Eagle Hill.....	Red Deer.....Alta	Olds 535			
Eagle Lake.....	Victoria.....O	Haliburton 529			
†Eagle Point.....	Maple Creek..Sask	Arena 535			
Eagle River.....	Kenora-Rainy River..O	535-51			

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East Fraserville....	Cumberland N S	Parrsboro' 549	<i>Ebenezer</i>	Yorkton.....S	529-267
East Galloway.....	Kent.....N B	Buctouche 529	<i>Eberts</i>	Kent.....O	556-3
Eastgate.....	Vegreville.....A	Redwater 529	<i>Ebor</i>	Brandon.....M	585-154
East Greenfield....	Chambly- Rouville.....Q	Coaticook 529	†Ebolements.....	Charlevoix- Saguenay.....Q	(see Les Ebolements)
East Hereford.....	Compton.....N S	367 or Musquodoboit Harbour 529	Ebolements Centre.....	Charlevoix- Saguenay.....Q	Les Ebolements 529
East Jeddore.....	Halifax.....N S	529-26	†Eburne.....	N. Westminster BC	Marpole 514
East Jordan.....	Shelburne-Yarmouth-Clare NS	Kelowna 529, 535	†Echo.....	Frontenac- Addington.....O	535-50
East Kelowna.....	Yale.....BC	Sub P O of Winnipeg City	Echo Bay.....	Algoma W R.....O	535-67
East Kildonan.....	Springfield.....M	Lunenburg 529	Echo Place.....	Brant.....O	Sub P.O. of Brantford
East La Have.....	Queens- Lunenburg.....N S	Orangedale 529	<i>Eckville</i> 185	Red Deer.....Alta	535-245 529-819
†East Lake.....	Inverness- Richmond.....N S	(†East P.O.)	*Economy.....	Colchester- Hants.....N S	Londonderry 529
†East Lake.....	Kamouraska.....N S	529-118 (Laoc de Lawrencetown 529	Economy Point.....	Colchester- Hants.....N S	Londonderry 529
†East Lawrencet'n	Halifax.....Q	Corval 535	†Ecoole.....	Comox-Alberni BC	450-2, 456 or Port Alberni 535
Eastleigh.....	Moose Jaw.....S	Owen Sound, 529, 535	<i>Ecum Secum</i>	Antigonish- Guysborough NS	367 or Upper Musquodoboit 529
East Linton.....	Grey N R.....O	535-8 or Eastray 535	<i>Ecum Secum</i> Bridge	Halifax.....N S	Ecum Secum 367
Eastman..... 517	Brome- Missisquoi.....Q	529-12	†Ecoreuils.....	Portneuf.....Q	529-120 (Les Ecoreuils P.O.)
East Mines Stat'n	Colchester- Hants.....NS	Weymouth 562	*Edam..... 192	The Battlefords.....S	529-262
Easton.....	Shelburne-Yarmouth-Clare NS	Jasper 535	*Ederg..... 163	Camrose.....A	529-315
Easton's Corners....	Grenville- Dundas.....O	Sub. P.O. of Pictou	Eddy.....	Cariboo.....BC	529-350
East Pictou.....	Pictou.....BC	Dawson Creek 645	†Eddys.....	Lambton E R.....O	623-36
East Pine.....	Cariboo.....BC	535-143	Eddystone.....	Dauphin.....M	St. Rose 529
East Poplar.....	Wood Mountain S	Medway 529	Eden.....	Elgin.....M	535-46
E. Port Medway....	Queens- Lunenburg.....NS	529-27	†Edenbridge.....	Neepawa.....M	529-229
East Pubnico.....	Shelburne-Yarmouth-Clare NS	Belleville 529	Eden Grove.....	Melfort.....S	Gronlid 535
East Quinan.....	Shelburne-Yarmouth-Clare NS	Port Dufferin 367 or Musquodoboit Harbour 529	†Edenkillie.....	Grey-Bruce.....S	Pinkerton 529
East Quoddy.....	Halifax.....N S	535-7-8	†Eden Lake.....	Lake Centre.....Sask	Strasbourg 535
†Eastray.....	Brome- Missisquoi.....Q	529-25	Eden Mills.....	Pictou.....N S	Sunnybrae 529
†East River.....	Queens- Lunenburg.....NS	East River 529	Edenvalley.....	Wellington S R.....O	Rockwood 529
East River Point....	Queens- Lunenburg.....NS	New Glasgow 529	Edenwald..... 128	Simcoe, N R.....O	Minesing 529
East R. St. Mary's	Pictou.....N S	Sheet Harbour 368	Edfield.....	Qu'Appelle.....Sask	529-254
East R. Sheet Har.	Halifax.....N S	529-42	Edgar.....	MacKenzie.....S	535-144
East Riverside.....	Royal.....NB	529-42	†Edgar's.....	Simcoe N R.....O	Craighurst 535
East Rogerville....	Northumberland NB	Rogersville 529	Edgeley.....	Essex S R.....O	Essex 623
E. Roman Valley....	Antigonish- Guysboro.....N S	Heatherton 529	Edgeley.....	York N R.....O	Concord 529
†East Sable River	Shelburne-Yarmouth-Clare NS	Sable River 529	Edgell.....	Qn'Appelle.....Sask	529-254
East St. John.....	St. John-Albert NB	via St. John, N B	*Edgerton St. 273	Maple Creek.....S	Pisport 535
East Selkirk.....	Springfield.....M	535-102, 529-240	Edgett's Landing	Battle River.....Alta	529-245
East Side Port Hebert.....	Queens- Lunenburg.....NS	Port Mouton 529	Edgewater.....	St. John-Albert NB	Hillsboro' 529
East Side of Ragged Island....	Shelburne-Yarmouth-Clare NS	Lookeport 529	Edgewood.....	Kootenay East BC	535-84
†East Sooke.....	Nanaimo.....BC	Rocky Point 529	Edgeworth.....	Routenay West BC	445-1
E. Southampton....	Cumberland.....N S	549	†Edgington.....	Wood Mountain S	535-165 (P.O.)
East Templeton....	Hull.....Q	Templeton 535	†Edina.....	Parry Sound.....O	529-215 (Orville)
East Uniacke.....	Colchester- Hants.....NS	Mt. Uniacke 562	*Edmonds.....	Argenteuil.....Q	Lachute 535
Eastview..... 7,966	Ottawa East.....O	Sub P.O. of Ottawa Brookfield 529	*Edmonton.....	N. Westminster BC	514 (Sub P.O. of N. Westminster)
Eastville.....	Colchester- Hants.....NS	Nanaimo 535	†Edmonton Beach	Edmonton E. Alta	529-245-260-317-320
†East Wellington.	Essex E R.....O	575 (Part of Windsor City)	†Edmore.....	Edmonton W. Alta	-322-823, 535-226-227, 645-1-2, 175, 177, 240
*East Windsor....	Oxford.....O	529-203	†Edmundston	Jasper-Edson...A	529-320 (PO)
Eastwood.....	Jasper-Edson...A	Entwistle 529	†Edmundston Est.	Yorkton.....Sask	535-173 (Ashdown
Easyford.....	Compton.....Q	535-9 (R.R. n. Eaton Corner)	†Edouardville...	Restigouche- Madawaska N B	700, 535-302, 529-51-118
†Eaton Farm.....	Peel.....O	Islington 535	*Edrans..... 1,671	Bridge to Madawaska, Me.	via Edmundston (and P.O.)
*Eatonville..... 329	Kindersley.....Sask	529-267	Edward.....	Athabaska.....A	529-27 (St. Edouard)
†Eatonville.....	Cumberland.....N S	Parrsboro 549	†Edwards.....	Neepawa.....M	535-109
Bauclair.....	Nipissing.....O	535-65	†Edwardsville...	Jasper-Edson...A	529-320
Ebbfleet.....	Prince.....P E T	St. Louis 529	Edwin.....	Vegreville.....A	529-31
			Edy's Mills.....	Russell.....O	633-2
			†Eel Cove.....	Cape Breton N- Victoria.....N S	via Sydney, N S
			†Eel River.....	Porta'ela Prairie M	529-258
			Eel River Bridge	Lambton-Kent...O	Eddys 623
			Eel River Cross'g.	Cape Breton Nth Victoria.....N S	365 (River Bennet P.O.)
				Restigouche- Madawaska NB	529-50 (Eel River Crossing P.O.)
				Restigouche- Madawaska NB	Loggieville 529
					529-50 (R.R. name Eel River)

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 81-87	POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 81-87
†Egan Creek	Hastings-Peterboro.....O	529-147	Elmsdale	Prince	PE I 529-1
†Egan Estate	Nipissing.....O	529-214	†Elmside	Pontiac.....Q	Q Maryland 535
*Eganville	Kennew N R.....O	535-60, 529-214	†Elmsley	Lanark.....O	O 535-34
Egbert	Dufferin-Simcoe..O	Thornorton 529	Elm Springs	Wood Mountain..S	S Scout Lake 535
Egerton	Pictou.....N S	529-17	Elmstead	Essex E R.....O	O 535-42
†Egg Island	Charlevoix.....Q	348-2, 349-2	Elmsvale	Halifax.....N S	N 529-16 (R R n Reid)
Egg Lake	Athabaska.....A	(Le aux Oeufs PO)	Elmsville	Charlottesville..N B	N B Rolling Dam 535
†Eglington	Eglington.....O	(Part Toronto City)	†Elm Tree	Gloucester.....N B	N B 529-50 (Madran PO)
Egmondville	Huron-Perth.....O	Seaforth 529	Elm Tree	Frontenac-Addington..O	O Ardendale 535
Egmont	Vancouver N. BC	Pender Harb. 455	*Elmvale	Simcoe N R.....O	O 529-195
Egremont	Vegreville.....A	645-2	*Elmwood	Grey-Bruce.....O	O 529-189
Eholt	Yale.....B C	525-72	Elmworth	Peace River.....A	A Beaverlodge 645
Eight Island Lake	Antigonish-Guysboro'..N S	Antigonish 529	Elmore	Red Deer.....Alta	Alta 529-316
†Ekfrid	Middlesex W R. O	529-209, 712	*Elora	Wellington S R. O	O 529-188, 535-36
Ekhart	Selkirk.....M	529-242	†Elphin	Lanark.....O	O Snow Road 535
Elbourne	Melville.....Sask	Earl Grey 535	*Elphinstone	Marquette.....M	M 529-230
*Elbow	Lake Centre.....S	535-153	Elrosa	Rosetown-Biggars..O	O 529-267
†Elbridge	Vegreville.....A	Thorhild 645	Elsas	Algoma E R.....O	O 529-131
†Eloft	Assiniboia.....Sask	529-251	†Elsie	Victoria.....O	O Kilmount 529
†Elder	York E R.....O	535-48	†Elsona	N. Westminster BC	BC 514
†Elder Bank	Halifax.....N S	529-16	†Elspeth	Red Deer.....Alta	Alta 529-319
*Eldersley	Melfort.....S	529-232	Elstow	Rosthern.....S	S 535-156
†Eldon	Calgary W. Alta	535-225	†Elswick	Weyburn.....Sask	Sask 529-263
†Eldon	Queen's.....PEI	(Belfast P O)	Elva	Souris.....M	M 535-118
Eldon Station	Victoria.....O	529-170	Elysee	Lake St. John-Roberval..Q	Q Chambord 529
†Eldorado	Hastings-Peterborough..O	529-147	†Elzevir	Hastings-Peterborough..O	O Kaladar 535
Eldorena	Vegreville.....A	Radway 529	Embarras P'tage	Athabaska.....A	A 175 or Waterways
Eldred	Prince Albert.....S	529-265	Embrerville	N. Battleford.....S	S St. Walburg 529
Electric	Kent.....O	Wallaceburg 656	*Embro	Oxford.....O	O 535-53
†Elfros	Mackenzie.....S	535-156	Embrun	Russell.....O	O 683-2
Elgin	Souris.....M	529-223	†Embury	Neepawa.....M	M 529-228
Elgin	Leeds.....O	529-140	†Emerald	Frontenac-Addington..O	O Ernestown 529
*Elgin	St. John-Albert NB	529-67	Emerald	Inverness-Richmond N S	N S Inverness 529
Elginburg	Frontenac-Addington..O	Glenvale 535	Emerald	Queen's.....PEI	PEI 529-1-2 (R R name Emerald Junction)
Elgin House	Muskoka Ontario..O	420	*Emerson	Provencher.....M	M 529-221-224, 535-115, 585-2, 647
†Elgin Mills	York N R.....O	Richmond Hill 529	Emerson	Kent.....N B	N B Harcourt 529
†Elgin Road	Kamouraska.....Q	529-115	†Emerson Junct.	Provencher.....M	M 529-221-224, 585-2, 647
†Elia	York N R.....O	Concord 529	†Emery	York N R.....O	O 535-48
†Elie	Macdonald.....M	529-226	Emma Lake	Prince Albert.....S	S Prince Albert 529, 535
Elizabeth Bay	Algoma E R.....O	via Gore Bay, O	Emo	Kenora-Rainy R O	R O 529-132
Elk Hill	Welfort.....S	Codette 535	Empress	Medicine Hat Alta	Alta 535-162-246
*Elkhorn	Brandon.....M	535-112	*Emdale	Parry Sound.....O	O 529-198
*Elk Lake	Timiskaming.....O	449-4	Enchant	MacLeod.....A	A 535-242
Elko	Kootenay E.....BC	535-69	†Encombe	Cariboo.....B C	B C 529-350
Elk Point	Athabaska.....A	529-318	Endako	Skeena.....B C	B C 529-350
Elk Ranch	Neepawa.....M	Eden 529	Endcliffe	Marquette.....M	M 529-230
Elkton	Red Deer.....A	Didsbury 535	*Endeavour	Mackenzie.....S	S 529-276
Elkwater	Medicine Hat Alta	Irvine 535	*Enderby	Yale.....B C	B C 535-74
†Ellatton	Norfolk.....O	via Simcoe	Endiang	Acadia.....A	A 529-325
Ellershouse	Colchester-Hants.....NS	562-1	Enfield	Colchester-Hants.....NS	NS 529-12
†Ellerslie	Wetaskiwin.....A	535-227, 220	Engen	Cariboo.....B C	B C 529-350
Ellerslie	Prince	PE I 529-1	†Engineer	Skeena.....B C	B C 462-2
†Elliott's	Queen's.....PEI	529-1	*Englefield	Humboldt.....Sask	Sask 529-259
†Ellis	Fort William.....O	529-162	*Englehart	Timiskaming.....O	O 649, 649-1
†Ellis Bay	Charlevoix.....Q	(Port Menier PO)	Englewood	Comox-Alberni BC	BC 455, 450-3, 229
Ellisboro'	Qu'Appelle.....Sask	Wolseley 535	†English Brook	Springfield.....M	M Riverton, 535
†Ellsott	Athabaska.....A	645-2	†English Corner	Halifax.....N S	N S Bedford 529, 562
†Ellwood	Russell.....O	535-59	†English River	Fort William.....O	O 635-51
†Elma	Springfield.....M	529-160 (Janow PO)	Englishtown	Cape Breton N.-Victoria..N S	N S 365 or via Nth. Sydney, N S
Elma	Grenville-Dundas.....O	Chesterville, 535	Enid	Melville.....S	S Dysart 635 or Leross 529
Elm Brook	Prince Edward-Lennox.....O	Picton 529	Enilda	Peace River.....A	A 645-3
Elm Creek	Macdonald.....M	535-113-119	†Enlauga	Brome-Missisquoi.....Q	Q 535-3-4 (Sutton Jo. P O)
Elm Grove	St. Boniface.....M	Lorette 529	Ennemond	Restigouche-Madawaska..NB	NB St. Jacques Church 700
Elm Hill	Royal.....N B	Queensdown 529	†Ennett	Kent.....O	O 658-3
Elmhurst	North Battleford..S	Liveland 529	Enniskillen	Durham.....O	O Burketon 535
Elmhurst Beach	York, N R.....O	Newmarket 529	Enniskillen Sta.	Royal.....N B	N B 535-307
*Elmira	Waterloo N R.....O	529-181, 535-37			
Elmira	King's.....PEI	529-8			
Elmsdale	Colchester-Hants.....NS	529-1			

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Enanimore.....	Peterboro' W.R. O	via Peterboro' O	* Ethelbert.....	Dauphin..... M	529-232
Enon.....	Cape Breton N.-S	St. Peters 529	† Ethel Lake.....	Athabaska..... A	Beaver River 529
	Victoria..... NS		† Ethelton.....	Melfort..... S	529-290
Ens.....	Rosthern..... S	529-249	† Ethelwyn.....	Battle River..... Alta	Dewberry 535
Ensign.....	Macleod..... A	535-236	† Etna.....	Higby-Annapolis Kings..... NS	Wolfville 562
† Enterprise.....	Souris..... M	529-225			
* Enterprise.....	Frontenac..... O	Lens 535			
	Addington..... O				
Entrance.....	Jasper-Edson..... A	529-320	Etomami.....	Mackenzie..... S	Hudson B. Jot. 529
Entrelac.....	Terrebonne..... Q	St. Marguerite 535	† Eton-Rugby.....	Kenora-Rainy R. O	Oxdrift 535
Entry Island.....	Gaspé..... Q	via Amherst	† Ettington.....	23 Wood Mountain..... S	529-270
* Entwistle..... 218	Jasper-Edson..... A	529-320	† Ettrick.....	Middlesex E.R. O	529-184
Environ.....	Rosetown-Biggar S	535-141	Etwell.....	Muskoka-Ontario O	Huntsville 529
† Epping.....	Grey N.R. O	via Meaford, O	† Etzikom.....	Medicine Hat, Alta	535-243
† Epping.....	S. Battleford..... S	535-164-229	Eugenia.....	Grey-Bruce..... O	Flesherton, 535
† Eramosa.....	Wellington S.R. O	Guelph 529, 535	Eureka.....	Pictou..... NS	529-13
† Erickson.....	Kootenay E..... BC	535-69	Eureka River.....	Peace River..... A	Hines Creek 645
† Erickson.....	Marquette..... S	529-230	† Eustis.....	Sherbrooke..... Q	675
† Erie.....	Kootenay W..... BC	535-15	† Evansdale.....	Royal..... N.B.	529-58, 390
* Erieau..... 288	Kent..... O	656-4, 433	† Evangeline.....	Westmorland N.B.	Cape Breton 529
			† Evans.....	Westmorland N.B.	529-12
Erie Beach..... 41	Welland..... O	529-199	* Evansburg.....	Jasper-Edson..... A	529-320
* Eriksdale.....	Selkirk..... M	529-231	Evanston.....	Inverness.....	529-24
* Erin..... 499	Wellington N.R. O	535-36		Richmond..... NS	
Erindale.....	Peel..... O	535-35	Evansville.....	Algoma E.R. O	via Gore Bay, O
† Erinferry.....	Prince Albert..... S	Wrixon 529	† Evanturel.....	Prescott..... O	Hawkesbury 529
Erinsville.....	Frontenac..... O	Lens 535	† Everts.....	Red Deer..... Alta	Benalto 525
	Addington..... O		Evelyn.....	Skeena..... B.C.	529-350
Erinview.....	Portage-la-Prairie M	529-242	† Everard.....	Port Arthur..... O	535-66, 529-131
Erith.....	Jasper-Edson..... A	529-812	† Everell.....	Quebec.....	Montmorency, Q. 676 (Sub P.O. of Quebec City)
† Ermine.....	Kindersley..... Sask	535-153			
† Ernestown.....	Frontenac..... O	529-83			
	Addington..... O		† Everett.....	Dufferin-Simcoe O	529-191
Ernfold..... 141	Swift Current, Sask	535-149	† Evergreen.....	Red Deer..... Alta	Hespero 535
Erington.....	Comox-Alberni BC	Parksville 535	† Evelyn.....	York, N.R. O	King 529
			† Ewart.....	Wellington S.R. O	Rockwood 529
Erkine.....	Camrose..... A	535-233	† Ewing.....	The Battlefields, S	535-158
Erwood.....	Mackenzie..... S	529-282			
Escuminac.....	Northumberland N.B.	Loggieville 529	† Ewan.....	Peterboro' W.R. O	Furnace Falls 529
† Escuminac.....	Bonaventure..... Q	529-116	† Ewart.....	Brandon..... M	535-154
Escuminac East.....	Bonaventure..... Q	Escuminac 529	† Ewing.....	Yale..... B.C.	445-6 (Ewing's Landing P.O.)
Escuminac Flats.....	Bonaventure..... Q	Escuminac 529			
Escuminac Nord.....	Bonaventure..... Q	Escuminac 529			
† Esher.....	Peace River..... A	645-1 (Silverwood P.O.)			
Esk.....	Humboldt..... Sask	535-166	† Excel.....	Acadia..... A	529-25
Eskasoni.....	Cape Breton N.-S	Christmas Island 529	† Excelsior.....	Jasper-Edson, Alta	645-2
	Victoria..... NS		* Exeter..... 1,589	Algoma E.R. O	Little Current 535
Eskbank.....	Moose Jaw..... S	529-271	† Exeter.....	Huron-Perth..... O	529-134
Esme.....	Wood Mountain..... S	535-163	† Exeter.....	Cariboo..... B.C.	650
* Espanola.....	Nipissing..... O	535-68	Exmoor.....	Northumberland N.B.	Newcastle 529
† Esprit Saint.....	Rimouski..... Q	Rimouski 529	† Expanse.....	Moose Jaw..... Sask	535-168
† Esqueving.....	Halton..... O	Stewarttown 529	* Ezshaw.....	Calgary W..... Alta	535-225
† Esquimalt.....	Victoria..... BC	535-88 or via Victoria	† Extension.....	Nanaimo..... B.C.	Nanaimo 535
			† Eyebrow..... 199	Moose Jaw..... S	535-153
† Esquimaux Point.....	Charlevoix-Saguenay..... Q	Havre St. Pierre PO	† Eyre.....	Kindersley..... Sask	529-267-326
			† Ezard.....	Macleod..... A	Brooks 535
† Essa.....	Dufferin-Simcoe O	535-48 (Utopia P.O.)	† Ezard.....	York, E.R. O	Scarboro' 529
† Ess Creek.....	Nipissing..... O	529-187	† Ezard.....	Pontiac..... Q	535-26
* Essex..... 1,935	Essex S.R. O	623-30-34	† Ezard.....	Pontiac..... Q	535-26
Essondale.....	Vancouver N.R. BC	535-71	† Ezard.....	Battle River..... Alta	529-245
Essonville.....	Victoria..... O	Tory Hill 529	† Ezard.....	Montmagny.....	Lafontaine 529
† Estaire.....	Nipissing..... O	535-49 (R.R. name Burwash)	† Ezard.....	L'Islet..... Q	
† Estcourt.....	Témiscouata..... Q	529-118	Fairbank.....	York S.R. O	(Sub P.O. of Toronto)
† Esterel.....	Terrebonne..... Q	St. Marguerite 535	† Fairfax.....	Souris..... M	529-223
			† Fairfield.....	St. John-Albert NB	Saint John 529, 535
Esterhazy..... 498	Melville..... S	535-155	† Fairfield East.....	Leeds..... (R.R. name Fairfield)	535-68 (R.R. name Fairfield)
* Estevan..... 3,120	Assiniboia..... Sask	535-118-151-152, 529-264	† Fairfield.....	Selkirk..... M	529-231
			† Fairfield Reserve.....	Selkirk..... M	Fairford 529
Estevan Point.....	Comox-Alberni BC	Hequistat 450-2	† Fair Ground.....	Norfolk..... O	via Tillsonburg [535
† Esther.....	Acadia..... A	529-269	† Fairhaven.....	Charlotte..... N.B.	403 or St. Andrews
† Estlin.....	Weyburn..... Sask	529-251	† Fairholme.....	N. Battleford, Sask	529-283
† Estmere.....	Cape Breton N.-S	529-14	† Fairlawn.....	Weyburn..... Sask	Gladmar 535
			* Fairlight Station.....	Assiniboia..... Sask	535-154, 529-258 (RR name Fairlight)
† Eaton..... 883	Kindersley..... Sask	529-267-273	Fairmont.....	Antigonish-Guysborough NS	Antigonish 529
† Estuary.....	Swift Current..... S	535-162	Fairmont Hot Springs.....	Kootenay East, BC	535-84
Etang des Caps.....	Gaspé..... Q	via Amherst	† Fairmount.....	Kindersley..... Sask	529-252
† Etang du Nord.....	Gaspé..... Q	via Edmundston Id.	† Fairport.....	Ontario..... O	Pickering 529
† Ethel.....	Huron N.R. O	529-182	† Fairport Beach.....	Ontario..... O	Pickering 529

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Fairville Station.	Royal.....N B	529-42	†Feldspar.....	Frontenac-Addington...O	535-50
*Fairview...487	Peace River.....A	645-3	†Felix.....	Nipissing.....O	529-131
†Fairview.....	Yale.....B C	Oliver 535	†Fell.....	Victoria.....O	529-171
Fairview Station	Halifax.....N S	Rockingham 529, 562	Fellers Heights..	Cariboo.....B C	Dawson Creek 645
*Fairville.....	St. John-Albert NB	535-307	Fells.....	The Battlefords S	Unity 529, 535
†Fairydell.....	Jasper-Edson...A	Legal 529	Feltz South.....	Queens-Lunenbourg .N S	Lunenbourg 529
*Fairy Glen.....	Melfort.....S	535-157	Fenella.....	Northumberland O	Cobourg, 529, 535
Fairy Hill.....	Melville.....Sask	Southey 535	*Fenelon Falls 1158	Victoria.....O	529-171
Faith.....	Medicine Hat Alta	Nemiscam 535	Fenn.....	Acadia.....A	529-315
Falardeau.....	Chicoutimi.....Q	Chicoutimi 529, 685	†Fenner.....	Acadia.....A	529-269
*Falconbridge..	Nipissing.....O	529-130	Fenton.....	Melfort.....S	529-232
†Falding.....	Parry Sound.....O	529-130	Fenwick.....	Welland.....O	703
*Falter.....279	Peace River.....A	645-1	Fenwood.....159	Melville.....S	529-245
Faltenburgh Sta.	Muskoka-Ontario O	529-193	*Fergus.....2,832	Wellington S R..O	529-188, 535-36
Falkland.....	Kamloops.....BC	529-351	Ferguson.....	Kootenay W..BC	Arrowhead 535
Falkland.....	Halifax.....N S	via Halifax, N S	†Ferguson.....	Gloucester.....N B	529-60 (Six Roads
Falkbrook.....	Lanark.....O	Perth 535	†Ferguson Flats.	Athabaska.....A	Lindbergh 529 (PO)
Fallis.....	Jasper-Edson...A	529-320	†Ferguson's Falls	Lanark.....O	Perth 535
†Fallowfield.....	Carleton.....O	529-140	Fergusen's Lake.	Inverness-Richmond..NS	St. Peters 529
†Falls View.....	Welland.....O	623-34-35	Ferintosh.....186	Camrose.....A	529-316
Falmouth.....	Colchester.....	562-1	Ferland.....	Wood Mountain S	535-140
Falun.....	Hants.....NS		†Ferland.....	Port Arthur.....Q	529-156
Fame Point.....	Wetaskiwin.....A	Wetaskiwin 535	Ferne Neuve 811	Labelle.....Q	Mont Laurier 535
Fanny Bay.....	Gaspé.....Q	via Fox River	Ferne Rouge.....	Labelle.....Q	Mont Laurier 535
Fannystelle.....	Comox-Alberni BC	535-90	†Fermoy.....	Frontenac-Addington...O	Westport 529
Faraday.....	Macdonald.....M	535-119	Fern Creek.....	Wetaskiwin.....A	Breton 535
Faraday.....	Hastings-Peterborough..O	Coe Hill 529	†Ferndale.....	St. John-Albert NB	Elgin 529 (Fernd'le
Farewell Cove...Gaspé.....Q	Gaspé 529		Ferndale House..	Muskoka-Ontario O	420 L'd'g name
†Fargo.....	Kent.....C	623-34, 656-3	Fern Glen.....	Parry Sound.....O	Walls 529
Farlane.....	Kenora-Rainy River.....O	529-160	*Ferne.....2,545	Kootenay East..BC	535-69, 628
Farley.....	Wright.....Q	535-27	Fernele.....	Algoma E R.....O	via Gore Bay
†Farlinger.....	Port Arthur.....Q	529-131	Fernleigh.....	Frontenac-Addington...O	Clarendon 535
Farmborough.....	Pontiac.....Q	McWatters 529	Fernmount.....	York-Sunbury NB	535-315
†Farmingdale.....	Mackenzie.....S	Kelvington 529	Feronia.....	Nipissing.....O	649
Farrington.....	Cariboo.....BC	Dawson Creek 645	Ferrier.....	Red Deer.....A	529-319
Farm Point.....	Wright.....Q	535-27	Ferris.....	Nipissing.....O	via North Bay
†Farmville.....	Queens-Lunenbourg..N S	Blockhouse 529	†Ferrona Junc..	Pictou.....N S	529-13-21
*Farnham...4,055	Brome-Missisquoi...Q	535-1-3-7, 529-90	Ferry Road.....	Northumberl'd NB	Newcastle 529
†Farnham Centre	Brome-Missisquoi...Q	Brigham 535	Fertile.....	Assiniboia.....Sask	535-106
Farran's Point..	Stormont.....O	529-83	Fesserton.....	Simcoe E R.....O	529-173, 535-55
Farrell Creek.....	Cariboo.....B C	Dawson Creek 645	†Festubert.....	Frontenac-Addington...O	Kaladar 535
Farrington.....	Wright.....Q	535-27	†Festubert.....	St. Maurice-Lafleche...Q	529-120
Farrerdale.....	Lake Centre.....S	Simpson 535	Feudal.....	Rosetown-Biggars	535-138
Farrington Hill..	Mt. Pleasant Rd..	Brantford City	Feuille d'Erable..	Dorchester.....Q	St. Joseph 675
†Farrington.....	Kenora-Rainy River...O	529-132	Feversham.....	Grey N R.....O	Flesherton 535
Farrow.....	Macleod.....A	535-242	*Field.....	Kootenay East..BC	535-70-225
Fassett.....	Labelle.....Q	535-18	Field.....	Nipissing.....O	529-137
Father Point.....	Rimouski.....Q	St. Anaclet 529	Fielding.....81	N. Battleford Sask	529-260
†Fathom.....	Halifax.....NS	529-16 (Three Fathom Harbour PO)	†Fielding.....	Victoria-Carleton...N B	Bristol 535
Faubourg St. Jean Baptiste.	306 St. John St..Q	Sub P O of Quebec City	†Fieldville.....	Wright.....Q	Low 535
†Faucher.....	Bellechasse...Q	St. Damien 529	Fife.....	Yale.....B C	535-72
†Faulder.....	Yale.....B C	535-91	Fife Lake.....127	Wood Mountain S	535-143
Faulkner.....	Selkirk.....M	529-231	Figuer.....	Chapleau.....Q	Amos 529
Fauquier.....	Cochrane.....O	529-154	†Filion.....	Terrebonne.....Q	529-99
Fauquier.....	Kootenay W..BC	445-1	Fillmore.....232	Weyburn.....Sask	535-150
Faust.....	Peace River.....A	645-1	*Finch.....397	Stormont.....O	535-33, 633-2
Faivel.....	Bonaventure.....Q	New Carlisle 529	Findlater.....60	Lake Centre.....S	529-255
Fauxbourg.....	Queens-Lunenbourg..N S	Mahone Bay 529	Findlay.....	Brandon.....M	535-150
†Favel.....	Kenora-Rainy R..O	529-160	†Findley.....	Frontenac-Addington...O	529-83
Favourable Lake	Kenora-Rainy River..O	195	*Fingal.....	Elgin.....O	Shedden 623
Fawcett.....	Jasper-Edson...A	645-1	Finland.....	Kenora-Rainy R..O	Emo 529
†Fawcett.....	Westmorland NB	529-68	Finlay Forks.....	Cariboo.....BC	222 or Dawson Creek 645
Fawn.....	Cariboo.....B C	Lone Butte 650	†Finlayson.....	Cape Breton N..S	via Baddeck, N S
Fawn Lake.....	Jasper-Edson...A	Arvilla 645	Finmark.....	Fort William...O	535-51
Federal.....	Acadia.....A	535-233	Finmoore.....	Cariboo.....B C	529-250
†Federal.....	Carleton.....O	529-138-140	Finnegan.....	Acadia.....A	535-249
Fedorah.....	Jasper-Edson...A	645-2	Finnie.....	Melville.....S	529-254
Feener's Corner..	Queens-Lunenbourg..N S	Northfield 529	†Fins.....	Selkirk.....M	535-123
Fee Spur.....	Port Arthur.....O	529-156	Finter.....	Carleton.....O	via Ottawa
			Firdale.....	Neepawa.....M	529-245

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Fire River.....	Algoma E R.....	O 529-131	Foisy.....	Athabaska.....	A Two Hills 535
†Fire Grove.....	Dorchester.....	Q St. Joseph 675	Foley.....	Selkirk.....	M Winnip'g Beach 535
†Fire Mountain.....	Wood Mountain..S	535-140	Foleyet.....	Algoma E R.....	O 529-131
Fire Ridge.....	Prince Albert..Sask	P'ce Albert 529, 535	†Foiger.....	Lanark.....	O 535-61
†First South.....	Queens- Lunenburg.....	NS Lunenburg 529	†Folkins.....	Royal.....	N B Sussex 529
†Fislet.....	Beauce.....	Q St. Georges 675	Folly Lake.....	Colchester- Hants.....	NS Londonderry 529
†Fishburn.....	Macloed.....	Alta Brockelt 535	Fond du Lac.....	N. Battleford.....	S 444, 175
Fish Creek.....	Rosthern.....	S Alvena 529	Fonderie.....	Gaspé.....	Q Cap Chat, 348-1
Fisher.....	Chapleau.....	Q 529-120	†Fonehill.....	Yorkton.....	S 529-278
†Fisher Bay.....	Selkirk.....	M Hodgson 529	Fontaine.....	Kent.....	N B Richibucto 529
Fisher Branch.....	Selkirk.....	M 529-252	Fontainebleau.....	Richmond-Wolfe	Q Weedon 675
Fisher Home.....	Wetaskiwin.....	A Sunnysbrook 535	Fontenelle.....	Gaspé.....	Q via Gaspé, Q
†Fisherman Bay.....	Comox-Alberni BC	S Shushartie 455	Fonthill.....	Welland.....	O 641-1
Fisherman's Cove	Vancouver N.....	BC via N. Vancouver	Footes Bay.....	Muskoka-Ontario	O 529-130, 420
Fisherman's Harb.	Antigonish- Guysboro'.....	NS 368 or Antigonish 529	Foot hills.....	Jasper-Edson.....	A 529-813
Fisherton.....	Selkirk.....	M Fisher Branch 529	Forbes.....	Russell.....	O via Ottawa, O.
Fisherville.....	Haldimand.....	O Hagersville 529,	†Forbes Point.....	Shelburne-Yar- mouth-Clare NS	Harbour
Fishing Lake.....	Mackenzie.....	S 530-144 [623]	Ford Bank.....	Kent.....	N B Harcourt 529
Fishing River.....	Dauphin.....	M 529-237	†Ford Crossing.....	Digby-Annapolis- Kings.....	NS 562-2
Fiske.....	Kindersley.....	Sask 529-252	†Forde.....	Kootenay E.....	BC 535-70
Fitch Bay.....	Stanstead.....	Q Tomifobia 675	Ford's Mills.....	Kent.....	N B Harcourt 529
Fitzmaurice.....	Yorkton.....	S 529-278	†Fordwich.....	Huron N R.....	O 535-41
Fitzpatrick.....	St. Maurice- Lafleche.....	Q 529-120	†Foreman.....	Camrose.....	A Red Willow 529
*Fitzroy Harbour	Carleton.....	O 529-138	Foremost.....	Medicine Hat.....	A 535-243
Fitzsimmons.....	Peace River.....	A Grande Prairie 645	†Forest.....	Lambton-Kent.....	O 529-185
Five Fingers.....	Restigouche- Madawaska.....	NS 529-52	†Forestburg.....	Camrose.....	A 529-324
Five Islands.....	Colchester- Hants.....	NS 389 or via Parrs- boro', N S	Forest City.....	York-Sunbury, N	Canterbury 535
†Five Mile River.....	Colchester- Hants.....	NS Burtons 562	Forestdale.....	Skeena.....	B C 529-350
Flagstone.....	Kootenay East, BC	Elko 535	Forester's Falls	Renfrew N R.....	O 529-138
†Flamboro'.....	Wentworth.....	O 529-56	Forest Farm.....	Qu'Appelle.....	Sask Whitewood 535
†Flamboro' Centre	Wentworth.....	O Millgrove 535	Forest Gate.....	Prince Albert.....	B C Paddockwood 529
Flanders.....	Kenora.....	529-132	Forest Grove.....	Cariboo.....	B C Exeter 650
Flatbush.....	Rainy River.....	O 529-132	Forest Hill.....	St. John-Albert NE	(Part of Toronto)
Flat Lake.....	Jasper-Edson.....	A 645-1	†Fort Hill 11,767	†Forest Home.....	Kings Digby-Annapolis- NS
Flatlands.....	Athabaska.....	A Glendon 529	Forest Lawn.....	Bow River.....	Alta via Calgary, Alta.
Flatlands.....	Restigouche- Madawaska.....	NB 529-50	†Forest Nook.....	Parry Sound.....	O Burk's Falls 529
Flat Valley.....	Nth. Battleford..S	Meadow Lake 535	†Foreston.....	Victoria- Carleton.....	N B Juniper 529
Flaxcombe.....	Kindersley.....	Sask 529-252	Forest View.....	Peace River.....	A Donnelly 645
Fleet.....	Acadia.....	S 535-233	Forestville.....	Charlevoix- Saguenay.....	Q 123, 349.1
†Fleetwood.....	Durham.....	O 535-54	Forestville Nord	Charlevoix- Saguenay.....	Q via Forestville
Flensing.....	Qu'Appelle.....	Sask 535-112	Forfar.....	Leeds.....	Q 529-140-150
Flemming Siding	Restigouche- Madawaska, N B	529-52	Forgan.....	Rosetown.....	Sask 529-267
Flesherton.....	Grey-Bruce.....	O 535-40	Forget.....	Assiniboia.....	Sask 535-150
Fletcher.....	Kent.....	O 623-34	Forke Lake.....	Athabaska.....	A Ashmont 529
†Fletwode.....	Assiniboia.....	Sask Kennedy 535	Forke River.....	Dauphin.....	S 529-237
Fleurant.....	Bonaventure.....	Q Escuminac 529	Forke.....	Royal.....	N B Havelock 529
Fleurault.....	Rimouski.....	Q Lucerneville 529	Forke, Baddeck.....	Cape Breton N- Victoria.....	N S via Baddeck, N S
*Flin Flon.....	Churchill.....	M 529-217, 181, 195	†Forks of Credit.....	Peel.....	O 535-39 (Credit Forks P O)
Flint.....	Fort William.....	O 529, 535	Formosa.....	Grey-Bruce.....	O Walkerton 529, 535 or Midway 529
Flinfort.....	Wood Mountain..S	535-110	Forrest Station.....	Brandon.....	M 535-110-111
Flinton.....	Frontenac- Addington.....	O Kaladar 535	Forsee.....	Wetaskiwin.....	A 535-244
Floating Stone.....	Athabaska.....	A Ashmont 529	†Forsythe.....	Athabaska.....	A Bonnyville 529
†Flodden.....	Richmond-Wolfe	Q 535-8 [Floods]	Fort à la Corne.....	Melfort.....	S Kinstinto 529
Flood.....	Fraser Valley.....	B C 529-347 (R R name)	†Fort Alexander.....	Springfield.....	M Pine Falls 529
Floradale.....	Waterloo N R.....	O Elmira 529, 535	†Fort Assiniboine	Jasper-Edson.....	A Barrhead 645
†Floral.....	Rosthern.....	S 535-156	Fort Augustus.....	Queen's.....	P E I L'isquid 529
Floral Park.....	Muskoka-Ontario	O 529-193	Fort Chimo.....	Charlevoix- Saguenay.....	Q via Fort Burwell N.W.T.
†Florann.....	Medicine Hat.....	A Foremost 535	Fort Chipewyan.....	Athabaska.....	A 175, 444 or Water-
*Florence.....	Lambton-Kent.....	O via Bothwell, O.	†Fort Coulongel, 072	Pontiac.....	Q 535-28 [ways 645]
Florenceville.....	Cape Breton N- Victoria.....	NS 529-14	*Fort Erie, 6,595	Welland.....	O 529-199-210, 712
†Florida.....	Victoria- Carleton.....	N B 535-309	*Fort Erie North	Welland.....	O via Fort Erie
†Flower Station.....	Cochrane.....	O 535-61	Fort Erie West.....	Welland.....	O 529-199
Flowing Well.....	Lanark.....	O 535-61	Fortescue.....	Peterboro' W R.....	O Furnace Falls 529
Flvnn.....	Swift Current..Sask	Morse 535	†Fort Fitzgerald.....	Athabaska.....	A 444, 175
Foam Lake.....	Gaspé.....	Q Perce 529	*Fort Frances.....	Kenora.....	O 529-132
†Foch.....	Yorkton.....	S 535-156	†Fort Fraser.....	Rainy River.....	O 529-35
†Fodhla.....	Vancouver N.....	BC via Westview	Fort Garry.....	Cariboo.....	B C 529-35
	Queen's.....	P E I 529-5		Winnipeg South..M	via Winnipeg

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†Fort Garry.....	Selkirk.....M	535-123, 720	14 Mile House.....	Halifax.....N S	Hubley 529
†Fort George.....	Cariboo.....B C	Prince George 529	†Fourth Chute.....	Renfrew N R.....O	535-60
Fort Good Hope..	Mackenzie Dist.	444, 175	Fox.....	Medicine Hat, Alta.	Irvine 535
	NWT	[Creek 645]	Foxboro'.....	Hastings S R.....O	529-169
Fort Grahame.....	Cariboo.....B C	222 or Dawson	Fox Creek.....	Westmorland, N.B.	Moncton 529
Fort Henry.....	Frontenac.....	via Kingston	Foxdale.....	Prince Albert.....S	Shellbrook 529
	Addington.....O		†Foxy.....	Algoma E R.....O	via Gore Bay
†Forthton.....	Leeds.....O	529-150	†Foxyford.....	Prince Albert, Sask.	535-178
Fortier.....	Portage la Prairie M	529-226	†Fox Harbour.....	Cumberland.....N S	Wallace 529
Fortierville.....413	Lotbinière.....Q	529-113	Fox Hills.....	Melville.....	Cupar 535
Forties Settlement.....	Queens.....	Chester Basin 529	Fox Island Main	Antigonish.....	via Canso, N S
Fortin.....	Lunenburg.....N S		Foxmead.....	Guysboro'.....N S	
Fort Kent.....	Dorchester.....Q	Ste. Germaine 675	Fox Point.....	Simcoe E R.....O	529-173
Fort Langley.....	Athabaska.....A	529-327		Muskoka-Ontario	Port Cunningham
Fort Lawrence.....	N. Westminister BC	529-347			315 or Huntsville
Fort Liard.....	Cumberland.....N S	529-12			529
	Mackenzie Dist.	444, 225 or Dawson			Hubbard 529
†Fort Louisburg..	Inverness.....	Creek 645			[Renard, P.O.]
	Richmond.....N S	Louisburg 698	†Fox River.....	Queens- Lunenburg.....N S	Q 348-1 (Riviere-au)
Fort McLeod.....	Cariboo.....B C	222	Fox River.....	Gaspé.....Q	Parrsboro' 549
Fort McMurray..	Athabaska.....A	175, 444 or Water-	Fox Valley.....882	Cumberland.....N S	535-148
Fort McPherson..	Mackenzie Dist.	444, 175 [ways 645]	Fox Warren.....268	Swift Current.....S	535-101
	NWT		Foyer Maria.....	Marquette.....M	Doibeau 529
Fort Nelson.....	Cariboo.....B C	444, 177, 225 or	Chapdelaine.....	Lake St. John.....	
		Dawson Creek 645	Robertval.....Q		
Fort Norman.....	Mackenzie Dist.	444, 175	†Foymount.....	Kennew S R.....O	Killaloe 529
	NWT		†Fradetville.....	Bellechasse.....Q	Armagh 529
Fort Pelly.....	Mackenzie.....S	Pelly 523	Frains.....	Athabaska.....A	Boyle 645
Fort Pitt.....	N. Battleford, Sask.	Frenchman Butte	Framboise.....	Inverness.....	Peter Peters 529
Fort Providence..	Mackenzie D. NWT	444, 175 [529]		Richmond.....N S	St. Peters 529
*Fort Qu'Appelle	Qu'Appelle.....Sask	529-254	Framboise.....	Inverness.....	
683			Intervale.....	Richmond.....N S	
Fort Resolution..	McKenzie District	444, 175	†Frames.....	Selkirk.....M	Arborg 535
Fort Ross.....	Franklin Dist.	Reached occasionally by boat from Montreal.	†Frampton.....	Dorchester.....Q	St. Malachie 529
	NWT		†Franceville.....	Muskoka-Ontario	432 or Midland 529
Fort Rouge.....	Winnipeg S.....M	part of Winnipeg	†Franchere.....	Athabaska.....A	529-327
Fort St. James..	Cariboo.....B C	223 or Vanderhoof	*Francis.....143	Weyburn.....Sask	535-150
			Franceour.....	Restigouche.....	via Edmundston
Fort St. John....	Cariboo.....B C	177, 229, or Dawson Creek 645	Francour.....624	Madawaska, N.B.	
			Francis Lake.....	Lotbinière.....Q	Barabe 529
Fort San.....	Melville.....	S Fort Qu'Appelle	*Frank.....194	Skeena.....B C	Burns Lake 529
Fort Saskatchewan	Edmonton W R.....A	529-260 [529]	†Frankburg.....	Macleod.....Alta	535-230
921			*Frankford.....1144	Macleod.....Alta	Blackie 535
Fort Selkirk.....	Yukon.....	224, 462-1	†Franklin.....	Hastings S R.....O	529-147
Fort Simpson....	Mackenzie Dist.	444, 175	Franklin.....	Durham.....	Fleetwood 535
	NWT		†Franklin.....	Neepawa.....M	685-100
*Fort Smith.....	Mackenzie Dist.	444, 174, 175		Charlevoix.....	348-2, 349-2, 123
	NWT			Saguenay.....Q	(Franquelin P.O.)
Fort Steele.....	Kootenay East, BC	535-84	Franklin Centre..	Chateauguay.....	Ormstown 529
Fort Stewart.....	Hastings- Peterborough..O	Detlor 529		Huntingdon.....Q	[Sound, 529, 535]
†Fortune.....	Rosetown.....S	535-153	†Franklin Park..	Parry Sound.....O	Parry
	Biggar.....S		Franklake.....	Qu'Appelle.....Sask	529-254
Fort Vermilion..	Peace River.....A	443, 174	Franktown.....	Lanark.....O	535-58
Fort Whyte.....	Winnipeg S.....M	535-117	Frankville.....	Leeds.....O	Jasper 535
*Fort William..	Fort William.....O	535-51-66, 529-132, 428, 329-14, 430-4 240	Frankville.....	Antigonish.....	Harbourau Bouche
				Guysborough NS	529
Fort William....	Pontiac.....Q	Pembroke 529, 535	Frankuelin.....	Charlevoix.....	348-2, 349-2, 123
†48 Road.....	King's.....P E I	529-3		Saguenay.....Q	(Landing n. Frank-)
Forty Mile.....	Yukon.....	via Dawson, Yukon	Fraserburg.....	Algoma W R.....O	535-66, 502-1 (lin)
Forward.....23	Weyburn.....Sask	535-170, 529-268	*Fraserdale.....	N. Westminister, BC	514 or New West-
†Fossambault....	Portneuf.....Q	529-105	Fraser Lake.....		minster, B C
†Fossanill.....	Nipissing.....O	529-137	Fraser Mills.....		
Fosston.....	Mackenzie.....S	535-144	†Fraser's Point..	Chateauguay.....	
Foster.....354	Brome.....	535-4-7		Huntingdon.....Q	
	Missisquoi.....Q		Frasererville.....	Peterboro' W.....O	529-178
Fosterton.....	Swift Current.....S	535-139	Fraserwood.....	Selkirk.....M	535-122
Fosterville.....	York-Sunbury, NB	Cantbury 535	Frater.....	Algoma W R.....O	502-1
†Fountain.....	Cariboo.....B C	650	†Fraxville.....	Queens- Lunenburg.....N S	Springfield 529
†Fountain Falls..	Timiskaming.....O	Cobalt 649			
Fourchu.....	Inverness.....	via Sydney	Frederickhouse..	Cochrane.....O	529-154 (R R name)
	Richmond.....N S		†Fredericksburg..	Frontenac.....	529-83 [Frederick]
Four Corners....	Nth. Battleford..S	Meadow Lake 535		Addington.....	
Four Falls.....	Victoria.....	Aroostook 535	*Fredericton.....	York-Sunbury, NB	529-58-79, 535-300-
	Carleton.....NB		10092		301-315, 390, 102
Fournier.....	Prescott.....O	Plantagenet 535	Fredericton Junc	York-Sunbury, NB	535-300-307
†Fournier.....	Montmagny- L'Islet.....Q	529-118	Fredericton Sta..	Queen's.....P E I	529-1
			Freedom.....	Jasper-Edson..A	Manola 645
Four Roads.....	Gloucester.....N B	Ferguson 529	Free Grant.....	Gloucester.....N B	Nigado 529
Fourteen Is. Lake	Terrebonne.....Q	Shawbridge 535, 529	Freelton.....	Wentworth.....O	Puslinch 535

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<i>Freeman</i>	Halton.....O	Burlington 529, 535	<i>Galiano</i>	Nanaimo.....B C	450-6
<i>Freeman River</i>	Jasper-Edson.....A	Manola 645	<i>Galilee</i>	Moose Jaw.....Sask	529-270
<i>*Freemont</i>	The Battlefords.....S	535-164	Gallagher.....	Westmorland..NB	Canaan 529
<i>Freeport</i>	Digby-Annapolis-Kings.....NS	369-4 or Digby 562	Gallant.....	Charlevoix.....Q	via Forestville
<i>Free town</i>	Prince.....P E I	529-1	Gallant Sett'l'm't	Saguenay.....NB	
<i>*Frelighsburg 315</i>	Brome.....	Bedford 535	Gallant Sett'l'm't	Westmorland..NB	Shediac 529
†Fremington.....	Wood Mountain..S	Willow Bunch 529	<i>Gallichan</i>	Chapleau.....Q	La Sarre 529
French Cove.....	Inverness.....	St. Peters 529	Gallingertown..	Stormont.....O	Aultsville 529
<i>*Frenchman's Butte</i>	Richmond..NS		<i>Gallivan</i>	The Battlefords..S	529-279
†French River.....	The Battlefords..S	529-283	Gallix.....	Charlevoix.....Q	Clarke City 348.2,
†French River.....	Pictou.....NS	Merigomish 529	Galloway.....	Saguenay.....Q	349.2
†French River.....	Queen's.....P E I	Kensington 529	†Galloway.....	Kootenay East..BC	535-69
†French River.....	Parry Sound.....	535-49	†Galloway.....	Jasper-Edson..A	529-320
†French Road.....	Inverness.....	via Sydney, N S	<i>*Galt</i>	Waterloo S.R....O	529-181-188, 535-35,
Frenchvale.....	Richmond..NS		Gambier Harbour	Vancouver Nth..BC	445 [578, 615]
Frenchville.....	Cape Breton N.-Victoria.....NS	Leitches Creek 529	<i>Gambelridge</i>	Muskoka-Ontario	529-130-173
Frenette.....	Halifax.....NS	529-25	Gameland.....	Kenora-Rainy R.O	Slemons 529
†Freppel.....	Maple Creek..Sask	Admiral 535	<i>Gamelin</i>	Mercier.....Q	via Montreal
†Freshwater.....	Portneuf.....Q	St Basile, 535	<i>*Gananogue 4,044</i>	Leeds.....O	702
†Freshwater Bay	Kamouraska.....Q	Lafontaine 529	†Gananogue Junc	Leeds.....O	529-83, 702
†Fresniere.....	Pontiac.....Q	Campbell's Bay 535	<i>*Ganges</i>	Nanaimo.....B C	450-6
	Comox-Alberni BC	via Alert Bay 529-91-99	Gang Ranch.....	Cariboo.....B C	Williams Lake 650
	Laval.....		†Gap View.....	Assiniboia.....Sask	Forget 535
	TwoMountainsQ		†Garant.....	Bellechasse.....Q	St. Camille 675
Friar's Head.....	Inverness.....	Inverness, 529	Garden Head.....	Maple Creek..Sask	Carmichael 535
	Richmond..NS		Garden Hill.....	Durham.....O	Campbellcroft 529
†Fribourg.....	Battle River..Alta	Beauvallon, 535	Garden Island..	Frontenac.....	Kingston, 529, 535
<i>Frizzleton</i>	Inverness.....	Inverness 529	†Garden of Eden	Pictou.....NS	Sunnybrae 529
	Richmond..NS		Garden River.....	Algoma W R....O	535-67
<i>*Frobisher</i> ...160	Assiniboia.....Sask	535-118, 529-251	<i>Gardenton</i>	Provencher.....M	529-224
<i>Frog Lake</i>	Athabaska.....A	Heinsburg 529	<i>*Gardenvale</i>	Jacques Cartier..Q	Ste. Anne's 535, 529
<i>*Frontier</i> ...188	Maple Creek..Sask	535-171	Gardenview.....	Jasper-Edson..A	Barhead 645
†Frood Mine...70	Nipissing.....O	Sudbury 529, 535	†Gardenville....	Prince Edward..	529-147
†Frost Village...	Shefford.....Q	Waterloo 535, 529		Lennox.....O	
<i>Froude</i>	Weyburn.....Sask	535-169	Gardiner.....	Cochrane.....O	699-6
<i>*Fruitland</i>	Wentworth.....Q	Stoney Creek 529	Gardiner Mines..	S. Cape Breton NS	698
<i>Fruitvale</i>	Kootenay W....BC	585-15 [703]	†Gardner's Creek	St. John-Albert NB	Saint John 529, 535
<i>Fryatt</i>	Cochrane.....O	529-154	Garfield.....	Calgary.....A	Cremona 535
<i>Fry's</i>	Assiniboia.....Sask	535-150	Garibaldi.....	Vancouver N., B.C.	650
<i>Fugereville</i>	Pontiac.....Q	Laverlochere 535	Garin.....	Bonaventure.....Q	Bonaventure 529
<i>Fulda</i>	Humboldt.....Sask	535-176	<i>Garland</i>	Dauphin.....M	529-232
<i>Fulford</i>	Brome.....	535-7	Garland.....	Digby-Annapolis-Kings.....NS	Weston 562
	Missisquoi.....Q		Garneau Junction	Champlain.....Q	535-19, 529-85-92 (RR n. Garneau)
<i>Fulford Harbour</i>	Nanaimo.....BC	Ganges 450-6	†Garnett.....	St. John-Albert NB	via Saint John
<i>Fulleton</i>	Huamou-Perth..O	Mitchell 529	†Garnett.....	Haldimand.....O	Hagersville 529, 623
†Fuller.....	Hastings.....	529-174	†Garrett.....	Comox-Alberni BC	455
	Peterborough..O		<i>Garrick</i>	Melfort.....S	535-178
Fullers.....	Springfield.....M	East Selkirk, 529	Garrington.....	Red Deer.....Alta	Bowden 535
†Fulton's.....	Wellington N.R.O	529-188 [535]	†Garry.....	Cape Breton N.-Victoria.....NS	via Baddeck, N S
†Furman.....	Macleod.....Alta	Clareholm 535	<i>*Garson</i>	Nipissing.....O	529-130 (R.R. name Garson Mine)
Furnace Falls...	Victoria.....O	529-149	†Garson.....	Springfield.....M	535-102
<i>Furness</i>	The Battlefords..S	535-164-229	<i>Garson Quarry</i>	Springfield.....M	Tyndall 535
<i>Fusilier</i>	Kindersley.....Sask	535-233	255		
<i>Gabarouse</i>	Inverness.....	Louisburg 698	Garth.....	Athabaska.....A	Bonnyville 529
	Richmond..NS		<i>Garthy Station</i>	Megantic.....Q	675
<i>Gabarouse</i>	Inverness.....	Louisburg 698	Garthland.....	Frontenac.....Q	
Barachols.....	Richmond..NS		†Gascoigne.....	Prince Albert..S	Duck Lake 529
Gabarouse Lake..	Inverness.....	Louisburg 698	Gascos.....	Swift Current..S	535-161
	Richmond..NS		Gascos.....	Bonaventure.....Q	529-116
Gabelle.....	Three Rivers...Q	La Gabelle 535	<i>Gascos Ouest</i>	Bonaventure.....Q	Gascos 529
<i>Gabriola</i>	Nanaimo.....B C	via Nanaimo, B C	<i>*Gaspé</i> ...924	Gaspé.....Q	529-116, 348-1
<i>Gadsby</i>.....120	Camrose.....A	535-233	<i>Gaspé Harbour</i>	Gaspé.....Q	348-1 or via Gaspé
Gads Hill Station	Perth.....O	529-187	Gaspereau Forks.	Royal.....NB	Chipman 529, 535
<i>Gage</i>	Peace River...A	645-3	<i>Gaspereaux</i>	Digby-Annapolis-Kings.....NS	Wolfville 562
<i>*Gagetown</i>	Royal.....N B	529-58, 390	Gaspé West.....	Gaspé.....Q	Gaspé 529
Gagné.....	Bonaventure.....Q	Maria 529	<i>*Gatchell</i>	Nipissing.....O	Sudbury 529, 535
Gagnon.....	Dorchester.....Q	St. Justine 675	<i>Gateway</i>	Nipissing.....O	via North Bay
†Gahern.....	Medicine Hat..Alta	Etzikom 535	<i>*Gatineau</i> ...2822	Hull.....Q	535-18
<i>Gainford</i>	Jasper-Edson..A	529-320	†Gaudette.....	Pontiac.....Q	Kipawa 535
<i>*Gainsborough</i>	Assiniboia.....Sask	535-118	Gauthier.....	Gaspé.....Q	St. Adelaide 529
			Gauvreau.....	Gloucester.....NB	Tracadie 529
Gairloch.....	Cape Breton N.-Victoria.....NS	via Baddeck or Iona 529	<i>Gay's River</i>	Colchester.....	Shubenacadie 529
<i>Galahad</i> ...166	Camrose.....A	529-324		Hants.....NS	
<i>Galletta</i>	Carleton.....O	529-214	Gaythorne.....	Northumberl'd NB	Tracadie 529
			Geary.....	York-Sunbury..NB	Rusagonis 535

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 81-87	POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 81-87
Geco.....	York East.....	Scarboro 529	Gimli.....1045	Selkirk.....M	535-123
Gelert.....	Victoria.....O	529-171	†Ginol.....	Kootenay E. ..BC	Sirdar 535
Gem.....	Medicine Hat.....A	535-249	†Girard.....	St. Johns- Iber-ville-NapiervilleQ	529-87
Gendron.....	Berthier- Maskinongé.....Q	St. Paulin 529	GirardvilleCentre	Lake St. John- Kobervall.....Q	Albanel 529
Genesee.....	Wetaskiwin.....A	Sunnybrook 535	Gironde.....	Témiscouata.....Q	St. Honore 700
Genier.....	Cochrane.....A	649-6	Girouardville.....	Kent.....N B	Buotouche 529
Genthon.....	Winnipeg S R.....M	via Winnipeg	*Giroux.....	Provencher.....M	529-238
Gentilly.....489	Nicolet-YamaskaQ	Des Ormeaux 529	Girouzeville.....	Peace River.....A	645-1
Geoffroy.....	Pontiac.....Q	535-26	Girvin.....109	Lake Centre.....S	529-255
Georgefield.....	Colchester- Hants.....NS	Burton's 562	*Giscome.....	Cariboo.....B C	529-350
George's River ..	Cape Breton N.- Victoria.....NS	529-14	Glac Bay.....25,147	Cape Breton S. N S	698
George's RiverSta	Cape Breton N.- Victoria.....NS	529-14	Glacier.....	Kamloops.....B C	535-70
*Georgetown.....789	King's.....P E I	529-3	Glacier Creek.....	Yukon.....	via Dawson, Yu.
*Georgetown 2,562	Halton.....O	529-185-192	†Gladeside.....	Kent.....NB	St. Anthony 529
Georgville.....	Stanstead.....Q	342 or Magog 535	Gladmar.....	Weyburn.....Sask	535-142
Georgville.....	Antigonish- GuysboroughNS	Antigonish 529	*Gladstone.....699	Neepawa.....M	529-226, 535-100
Georgian Inlet.....	Parry Sound.....O	Pointeau Baril 535	Glamis.....	Rosetown Biggars	535-146
Georgina Island..	York N R.....O	Pefferlaw 529	Glamis.....	Bruce.....O	Pinkerton 529
Gerald.....	Millville.....S	529-245	Glanford Station	Durham.....O	Millbrook 529
*Geraldton.....2979	Port Arthur.....O	529-131	†Glanmire.....	Wentworth.....O	529-196
Gerin.....	Berthier- Maskinongé.....Q	St. Justin 529	Glanmire.....	Hastings- Peterborough..O	Millbridge 529
Germania.....	Muskoka-OntarioO	Gravenhurst 529	Glanworth.....	Middlesex E. R.....O	617
Germansen	Cariboo.....BC	228 or Vanderhoof 529	Glasgow.....	Cape Breton N.- Victoria.....NS	Boisdale 529
Landing.....	St. John-AlbertNB	Albert 529	Glasgow Station.	Renfrew S R.....O	529-214
Germantown.....	Kootenay W.....BC	Lardau 445-3	*Glaser.....	York-Sunbury.NB	535-300
Gerrard.....	Halifax.....N S	Musquodoboit Harbour 529	*Glaslyn.....166	N. Battleford.Sask	529-283
†Gerrard Island..	Montmagny- l'Islet.....Q	Daaquam 675	Glasnevin.....	Wood Mountain.S	535-170
Gervais.....	Charlevoix- Saguenay.....Q	123, 348-2 (L'd'g. name Romaine)	Glassburn.....	Antigonish- GuysboroughNS	Heatherton 529
Gethsemani.....	Selkirk.....M	Arborg 535 or Hnausa 535	Glassville.....	Victoria- Carleton.....N B	Bristol 535
Geyser.....	Red Deer.....A	Three Hills 529	Glaude.....	Westmorland..N B	Shediac 529
Ghost Pine Creek	Port Arthur.....O	529-166	Glebe.....	Ottawa W.....O	Sub P.O. of Ottawa
Ghost River.....	Royal.....NB	Sussex 529	Gledhow.....	Rosetown-Biggars	Donavon 529
Gibbon.....	Jasper-Edson..A	529-318	Gleichen.....477	Macleod.....Alta	535-225-248
Gibbons Station..	Lake Centre.....S	535-160	Glenada.....	St. Maurice- Lafleche.....Q	Shawinigan Falls 529, 535
Gibbs.....	Vancouver N..BC	465	†Glen Adelaide..	Assiniboia.....Sask	Wawota 535
*GibsonsLanding	Quebec- Montmorency.Q	676 (Sub P.O. of Quebec City)	†Glen Afton.....	Nipissing.....O	529-137
Giffard.....4,909	Fraser Valley..BC	514	Glen Alda.....	Hastings- Peterborough..O	Coe Hill 529
Gifford Station..	Bonaventure.....Q	St. Godfroi 529	Glen Allan.....	Wellington N R..O	Wallenstein 535
†Gignac.....	Digby-Annapolis-Kings.....NS	Weymouth 562	Glen Almond.....	Hull.....Q	Buckingham 535
Gilbert Cove.....	Dauphin.....M	529-259	Glen Alpine.....	Antigonish- GuysboroughNS	Antigonish 529
Gilbert Plains810	Peterboro W.....O	Lakefield 529	Glenannan.....	Huron N R.....O	535-41
Gilchrist Bay.....	Dufferin-Simcoe.O	529-193	Glen Arm.....	Victoria.....O	Lorneville 529
Gilford.....	Northumberland.NB	Blissfield 529	*Glenavon.....216	Qu'Appelle..Sask	529-258
Gilks.....	Churchill.....M	529-246	Glen Bain.....	Wood Mountain.S	535-163
Gillam.....	Cape Breton N.- Victoria.....NS	via Baddeck, N S	Glenbarrie.....	Colchester- Hants.....N S	Brookfield 529 or Up Musqu'boit 529
Gillander's Mountain	Melville.....S	529-254	Glenboro'.....	Macdonald.....M	535-119
Gillespie.....	N. Westminster.BC	514	†Glenbow.....	W. Calgary.....Alta	535-225
†Gilliey.....	Comox-Alberni.BC	455	†Glenbrea.....	Lake Centre.Sask	Craven 535
†Gillies Bay.....	Timiskaming..O	649	†Glenbrook.....	Glengarry.....O	535-62
†Gillies Depot.....	Cape Breton N.- Victoria.....NS	Sydney, 529	†Glen Buell.....	Leeds.....O	Forthton 529
†Gillies Lake.....	Cape Breton N.- Victoria.....NS	Iona 529	†Glenburnie.....	Frontenac- Addington.....O	Kingston, 529, 535
Gillies Point	Cape Breton N.- Victoria.....NS	Iona 529	Glenbush.....	N. Battleford.Sask	529-233-292, 535-183
Gillies Point East	Inverness- Richmond..N S	Orangedale 529	Glencairn.....	Dufferin-Simcoe.O	529-191
Gillis Cove.....	Inverness- Richmond..N S	Strathlorne 529	Glencairn.....	Neepawa.....M	529-226
Gillisdale.....	Inverness- Richmond..N S	Leitches Creek 529	*Glencoe.....836	Middlesex W R..O	535-42, 712
Gillisville.....	Cape Breton N.- Victoria.....NS	529-147	†Glencoe.....	Inverness- Richmond..N S	529-33
Gilmour.....	Hastings- Peterborough..O	529-282	Glencoe.....	Restigouche- Madawaska..NB	529-52 (R.R. name Christopher)
Gulroy.....	Swift Current.Sask	High Prairie 645	Glencoe.....	Antigonish- Guysboro'..N S	Heatherton 529
Gilwood.....	Peace River.....A	529-282	Glencoe Mills.....	Inverness- Richmond..N S	Mabou 529
			Glen Cross.....	Dufferin-Simcoe.O	Orangeville 535
			Glen Currie.....	Inverness- Richmond..N S	via Sydney, N. S.
			Glendale.....	Inverness- Richmond..N S	West Bay Road 529

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†Glendale	Middlesex	O via London, Ont.	Glenside	Lake Centre	S 535-153
†Glendale	Algoma W.	O 502-1	Glen Souris	Macdonald	M Martinville 529
†Glendon	Kootenay West BC	O 445-1	Glen Sutton	Brome-	O Glenton 535
Glendon	Athabaska	A 529-327		Missisquoi	N Q
†Glenower	Melfort	S Nipawin 535	†Glen Tay	Lanark	O 535-34-50
Glenoyer	Inverness	S 529-23	†Glen Titus	Royal	N B Hampton 529
	Richmond	N S [PO]	†Gleniton	Brome Missisquoi	O 535-3 (Glen Sutton) via Baddeck
†Glendyne	L'Amisouata	Q 529-118 (Boisvert)	†Glen Tosh	Cape Breton N.-	O Victoria
†Glen Eagle	Wright	O 535-27		Victoria	N S
Glen Echo	Muskoka-Ontario	O 420	*Glentworth	Wood Mountain	S 535-140
Glen Elbe	Leeds	O 529-150	†Glenvale	Frontenac	O 535-61
Glen Elder	MacKenzie	S Hys 529		Addington	O
Glenely	Antigonish-	O Antigonish 529	Glenvale	Timiskaming	O Charlton 649
	Guysboro'	N S	Glen Valley	N. Westminster BC	O 529-347
*Glenella	Neepawa	N S 529-226	Glenville	Inverness-	O Black River 529
Glenellen	Kindersley	S Sask Herschel 535		Richmond	N S
Glenelm	Chateauguay-	O Athelstan 633	†Glenwalker	Kamloops	B C 535-92
	Huntingdon	O	Glenwater	Fort William	O 529-132
Glen Elmo	Marquette	Man Rosburn 529	Glen Williams	Halton	O Georgetown 529
Glenevis	Jasper-Edson	A 529-322	Glenwood	Shelburne-Yar-	O Argyle 529
*Glen Ewen	Assiniboia	S Sask 535-118		mouth-Clare	N S
Glenfarne	Wright	O Kazabazua 535	Glenwood	Royal	N B 529-58, 390 (Land'g name Williams)
†Glenfield	Frontenac-	O Lavant 535	†Glenwood	Kent	O 656-2
	Addington	O	†Glenwood	Macleod	O Alta 535-239 (P O name Glenwoodville)
Glenford	Jasper-Edson	Alta 529-230	Glenwood Beach	Dufferin-Simcoe	O Craigvale 529
†Glenfora	Marquette	Alta 529-13	Glenwoodville	Macleod	O Alta 535-189 (R.R. name Glenwood)
Glen Garrary Stat'n	Pictou	N S 535-62 (Toronto)	Glidden	Kindersley	S Sask 529-267-285
†Glen Gordon	Glengarry	O (Sub P.O. of)	†Gloucester	Carleton	O 535-59
Glen Grove	York N.	O French Village 529	†Gloucester Junc.	Gloucester	N B 529-50-60
Glen Haven	Halifax	N S Rimbey 635	Glyn	Nanaimo	B C 535-14 Victoria, B C
†Glen Hewitt	Wetaskiwin	A East Mines 529	Gnadenthal	Lisgar	M Plum Coulee 535
*Glenholme	Colchester-	N S	†Goat River	Cariboo	B C 529-350
	Hants	N S	†Gobles	Oxford	O Princeton 529
Glenhope	Neepawa	N S McCreary 529	†Godbout	Charlevoix-	O 348-2, 349-2, 123
Glen Huron	Simcoe N R.	O 529-191	Goddard	Saguenay	N Q
†Glen Island	Prince Edward-	O Picton 529	*Goderich	Medicine Hat	Alta 535-37, 529-186
	Lennox	O	Godfrey	Huron N R.	O 535-37, 529-186
Glenister	Jasper-Edson	A Rochoft Bd'g 529		Frontenac-	O 535-61
Glenkeen	Antigonish-	O Monastery 529 or		Addington	O
	Guysboro'	N S via Guysboro	†God's Lake	Churchill	M 179 or Ilford 529
Glen Kerr	Swift Current	Sask 529-289	Goff's	Halifax	N S Enfield 529
Glen Lake	Nanaimo	BC Colwood 529	Gogama	Nipissing	O 529-131
Glenlea	St. Boniface	M 529-221, 585-2, 647	Go Home (P. O.	Muskoka-Ontario	O 432, or Midland 529, 535
Glen Leslie	Peace River	A Grande Prairie 645			
†Glenlily	Kootenay E.	B C 535-69	Goldburn	Melfort	S 535-144
†Glenlivet	Wright	O Wakefield 535	Gold Bar	Cariboo	BC Dawson Creek 645
Glenlivet	Restigouche-	O Flatlands 529	Goldboro'	Antigonish-	O 368 or Antigonish 529
	Madawaska	NB	Gold Bridge	Guysboro'	N S
†Glen Major	Ontario	O 535-34	Gold Brook	Cariboo	BC Shalalth 650
Glen Margaret	Halifax	N S French Village 529		Cape Breton N.-	O via Baddeck
Glen Mary	Melfort	S Kinistino 529	Goldburg	Victoria	N S
Glen Meyer	Norfolk	O via Tillsonburg, O	*Golden	Rosetown-Biggars	S 529-226
Glen Miller	Hastings S	O Trenton 579, 585	†Golden Arm	Kootenay East	BC 535-70-84
Glenmont	Digby-Annapolis	O Sheffield Mills 562		Kenora-Rainy	O 156
	Kings	N S		River	O
Glenmoor	Springfield	M Stead 529	Goldenburg	Algoma E R.	O Dayton 535
Glenmorris	Brant	O 615	Golden Lake	Renfrew N R.	O 529-214-216
Glen Morrison	Cape Breton N-	O via Sydney	G'd'n Prairie 246	Maple Creek	Sask 535-145
	Victoria	N S	Golden Ridge	N'th Battleford	S St. Walburg 529
Glenmount	Muskoka-Ontario	O 415	Golden Spike	Jasper-Edson	A Spruce Grove 529
†Glen Norman	Glengarry	O 535-33	Golden Stream	Neepawa	M 529-226
Glenora	Lisgar	M 529-225	Golden Vale	Yorkton	S Insinger 635
†Glenora	Prince Edward-	O Picton 529	Golden Valley	Parry Sound	O Trout Creek 529
	Lennox	O	Goldenville	Antigonish-	O Sherbrooke 367 or
Glenora	Inverness-	O West Bay Road 529		Guysboro'	N S Antigonish 529
	Richmond	N S	†Goldfields	N'th. Battleford	S 444, 175
Glenora Falls	Inverness-	O Mabou 529	Goldlands	Cochrane	O Kelso 649
Glen Orchard	Richmond	N S	†Gold Park	Algoma W R.	O Wawa 502
Glen Park	Muskoka-Ontario	O 420	Goldpines	Kenora-Rainy R.	O 195 or Hudson 529
†Glen Payne	Wetaskiwin	A Buford 535	Gold River	Queens-	O Western Shore 529
	Rosetown-	S Biggar		Lunenburg	N S
Glen Rae	Lambton-Kent	O 623-37 or Inwood 623	Gold Rock	Kenora-Rainy	O Wabagoon 535
Glen Road	Antigonish-	O Antigonish 529		River	O
	Guysborough	N S	†Goldstone	Wellington N R.	O 529-188
Glen Robertson	Glengarry	O 529-211-212	†Gold Stream	Nanaimo	B C 535-88
†Glenrosa	Yale	B O Westbank 445-6, 460	†Goldthorpe	Timiskaming	O 649
			Gollier	Wood Mountain	S Flintoft 535
†Glen Ross	Hastings SR	O Anson 529	Gondola Point	Royal	N B Rothesay 529
Glenroy	Glengarry	O 535-33	Gonor	Springfield	M 535-102, 529-204
Glen Sandfield	Glengarry	O 529-212			

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*Gooderham.....	Victoria.....	O 529-149	*Granby .14,197	Shefford.....	Q 529-90, 629
Goodeve.....272	Melville.....	S 529-245	†Granby West...	Shefford.....	Q 629
Goodfare.....	Peace River.....	A Hylthe 645	†Grand Anse.....	Gloucester.....	N B 529-60
Goodfish Lake...	Athabaska.....	A Spedden 529	Grand Bay.....	Royal.....	N B 535-307
Goodlands.....	Souris.....	M 535-126	Grand Beach.....	Springfield.....	M 529-240
Goodridge.....	Athabaska.....	A Therien 529	*Grand Bend....	Huron-Perth....	O Park Hill 529
Goodsoil.....	Nth. Battleford..	S Meadow Lake 535	Grandbois.....	Temiscouata....	Q St. Arsene 529
Goodwater.....88	Weyburn.....	Sask 529-263	Grand.....	Bonaventure....	Q 529 (R R name Cascapedia)
Goodwin.....	Peace River.....	A Grande Prairie 645	Cascapedia....		
Goodwin Mill....	Gloucester.....	N B Bathurst 529	Grand Centre....	Athabaska.....	A Le Goff 529
Goodwood.....	Muskoka-Ontario	O 529-177	Grand Coulee....	Lake Centre.....	S 535-149
†Goodberry Cove	Halifax.....	NS via Halifax	Grand Desert....	Halifax.....	N S Dessert 529
Goose Lake.....	St. John-Albert NB	MSquash 535	Grand Detour....	Matapedia.....	Q Matane 528
Gordon.....	Athabaska.....	A Lac la Biche 645	†Grand Deuxieme	Matapedia.....	Q Matane 528
†Gordon.....	Portage la Prairie	M 529-231	Grande Aldouane.	Kent.....	N B Richibucto 610
Gordon Bay.....	Essex S R.....	O 628-30	Grande Anse....	Inverness.....	Richmond.....
Gordondale.....	Parry Sound....	O 529-130, 535-49			
	Peace River.....	A Pouce Coupe 645 (Summer) Spirit River 645 (Wint.)	Grande Anse....	Richmond.....	NS Gloucester.....
†Gordon Head...	Nanaimo.....	B C via Victoria, B C	Grande Baie 2230	Chicoutimi.....	Q 635-5
Gordon Lake.....	Algoma W R.....	O Desbarats 535	Grande Clairiere.	Souris.....	M 529-223
†Gordon Lake....	Mackenzie Dist.	175	Grande Digue....	Kent.....	N B Shediak 529
	NTW		Grande Grève....	Gaspé.....	Q 348-1, or via Gaspé
Gordonsville....	Victoria-Carleton	N B Bristol 535	Grande Grève...	Inverness.....	Richmond.....
Gore.....	Colchester-Hants	NS Kennetcook 562	*Grande Ligne...	St. John's-Iberville	529-87
Gore.....	Richmond-Wolfe	Q 529-82	Grande Mont'gne.	Napierville.....	Q St. Joseph 675
*Gore Bay.....702	Algoma E R.....	O 438, or Little Current 535	Grande Entry....	Beauce.....	Q 347, 379
Gore's Landing..	Northumberland	O Cobourg, 529, 535	Grande Pointe...	St. Boniface....	M 535-115
Goring.....	Grey NR.....	O Markdale 535	*Grande Prairie	Peace River.....	A 645-1, 177
Gorkitz.....	Yorkton.....	S 529-267			
Gormanville....	Colchester-Hants	NS Kennetcook 562	Grande Riviere	Gaspé.....	Q 529-40
*Gormley.....	York E R.....	O 529-130	Grande Riviere	Gaspé.....	Q Grande Riviere
*Gorris.....	Huron N R.....	O 535-41	Ouest.....		529
†Goshen.....	Renfrew S R....	O 529-214	Grandes Bergeronnes	503	Charlevoix-Saguenay.....
Goshen.....	St. John-Albert NB	Elgin 529	Grandes Piles...	St. Maurice-Lafleche	Q 535-19
Goshen.....	Antigonish-Guysboro'	N S Antigonish 529	Grand Etang....	Inverness-Richmond	N S 358, 360, or Inverness 529
Goudalie.....	Kent.....	N B St. Anthony 529	Grande Vallée...	Gaspé.....	Q Gaspé 529
Goudreau.....	Algoma W R.....	O 502-1	*Grand Falls 1806	Victoria-Carleton	N B 535-302, 529-51
Goulais River...	Algoma W R.....	O Bellevue 502	Grand Fonds....	Charlevoix-Saguenay	Q La Malbaie 529
Gould.....	Compton.....	Q Scootstown 535	*Grand Forks	Yale.....	B C 535-16, 535-72
Gould Station..	Compton.....	Q 535-7 (RR n. Gould)			
Gouldtown.....	Swift Current..	Sask 529-289	Grand Harbour.	Charlotte.....	N B Grand Manan 408
Goulet.....	Bellechasse....	Q Brie 529	†Grand Haven...	Cariboo.....	B C via Fort St. John
Goupil.....	Matapedia-Matane	Q Matane 528	Grandin.....	Athabaska.....	A Lac la Biche 645
Gourd.....	Pontiac.....	Q Villemontel 529	Grand Lake Sta	Halifax.....	N S 529-12
Gourin.....	Athabaska.....	A Lac la Biche 645	Grandmaison...	Restigouche-Madawaska	NB St. Jacques Church 700
Gouverneur....	Maple Creek....	S 535-170	†Grand Manan..	Charlotte.....	N B 408 (North Head
Gowan.....350	Lake Centre....	S 535-165	Grand Marais...	Springfield....	M 529-240 [P O]
Gowenlock.....	Maple Creek....	Sask 535-170	Grand-Mère 8,608	St. Maurice-Lafleche	Q 529-55, 535-29
†G'vernment Park	Nipissing.....	O 529-137	Grand Métis....	Matapedia-Matane	Q St. Octave 529 or Price 528
Gowanstown...	Perth.....	O 529-187	Grand Mira, north.....	Inverness-Richmond	N S via Sydney
Goward.....	Timiskaming....	O 649	Grand Mira, south.....	Inverness-Richmond	N S via Sydney
†Gower Point...	Comox-Alberni	BC 455	Grand Narrows.	Cape Breton N.-Victoria	N S 529-14
Gowganda.....	Timiskaming....	O Elk Lake 649	Grandora.....	Rosetown-Biggars	529-245
†Gowland Mountain	St. John-Albert NB	Elgin 529	Grand Pabos....	Gaspé.....	Q Chandler 529
Gracefield.....537	Wright.....	Q 535-27	Gr. Pabos Ouest.	Gaspé.....	Q Chandler 529
Grafton.....	Northumberland	O 529-83, 535-50	Grand Plaque...	Gaspé.....	Q via Ste. Anne des Monts 562-1
Grafton.....	Digby-Annapolis-Kings	NS 562-5	Grand Pré.....	Digby-Annapolis-Kings	NS 562-1
Graham.....	Port Arthur....	O 529-162	Grand Rang.....	Dorchester.....	Q Ste. Germaine 675
†Graham Bay...	Carleton.....	O 529-214	Grand Rapids...	Selkirk.....	M 442, in winter via Mafeking, 529
Grahamdale....	Selkirk.....	M 529-231	†Grand Remou...	Rimouski.....	Q Mont Joli, 529, 528
†Graham Hill...	Weyburn.....	Sask Bromhead 535			
Graham Landing.	Kootenay W....	BC 445-1			
†Grahamville...	Churchill.....	M Minitonas 529			
Grainfield.....	Northumberland NB	Renous 529			
Graviner.....	Bow River.....	Alta 529-316			
Grainland.....	Swift Current..	S 529-271			
Gramont.....	Labelle.....	Q Lac Remi 529			
Granada.....	Pontiac.....	Q Roux 529, 649			
†Granada.....	Jasper-Edson..	A 529-820 (P O name Northville)			

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Grand Remous...	Wright.....Q	Maniwaki 535	†Greendale	Antigonish-Guysborough NS	Antigonish 520
Grand River	Inverness-Richmond...NS	St. Peters 529	†Greene	Kindersley...Sask	529-269
Grand River Falls	Inverness-Richmond...NS	St. Peters 529	Greenfield.....	Glengarry.....O	529-211
Grand Ruiseau...	Gaspé.....Q	via Grindstone Island	†Greenfield.....	Queens-Lunenbourg...NS	Liverpool 529
Grand St. Esprit...	Nicolet-Yamaska.....Q	Ste. Monique 529	Greenfield Park.....1,819	Colchester-Hants.....NS	Union 529
†Grand St. Louis...	Nicolet-Yamaska.....Q	Daveluyville 529	Green Glade.....	Chamblay-Rouville.....Q	629
*Grand Valley 622	Wellington NR..O	535-41	Green Harbour...	Battle River...Alta	Chauvin 529
†Grandview.....	Queen's.....P E I	529-5 (Newtown Cross P O)	†Greening.....	Shelburne-Yarmouth-Clare NS	Lockeport 529
Grand View	89 Grand St.....	Brantford City 529-259	Green Lake.....	Chapleau.....Q	529-120
*Grand View 847	Dauphin.....N B	529-259	†Greenlawn.....	N. Battleford, Sask	Meadow Lake 535
†Grandview.....	Royal.....N B	529-58 (Browns)	Greenlay.....	Battle River...Alta	Dewberry 535
Grangeville.....	Kent.....N B	529-60 (Flats P O)	†Green Mountain	Richmond-Wolfe Q	Windsor Mills 529
Granite Bay.....	Comox-Alberni BC	455	Greenock.....	Lanark.....O	Flower 535
Granite Lake....	Kenora-Rainy River.....O	Kenora 535	Greenough Settlement,	Bruce.....O	Walkerton 529, 535
†Graniteville.....	Stanstead.....Q	Beebe Jct. 675	†Green Point.....	Halifax.....NS	Musquodoboit Harbour 529
Granlea.....	Medicine Hat, Alta	535-242	Green Ridge.....	Gloucester.....N B	529-50 (Pointe Verte, P.O.)
Grantham.....	Medicine Hat, Alta	535-242	Green River.....	Provencher.....M	Dominion City 535
Granthams Ldg..	Vancouver N..BC	455	†Green River.....	Ontario.....O	Locust Hill 535
*Granton.....	Middlesex E R..O	529-185	†Green Road....	Restigouche-Madawaska N B	535-302, 529-51
Grantville.....	Inverness-Richmond...NS	Macintyre Lake 529	Green's Brook...	Victoria-Carleton...N B	535-303
Granum.....238	Macleod.....Alta	535-228	Green'shields....	Pictou.....NS	James River 529
Granville.....	Yukon.....O	via Dawson	†Greenslide.....	Battle River...Alta	529-245
†Granville Centre	Digby-Annapolis Kings.....NS	Annapolis Royal 562	Greenstreet.....	Kamloops.....BC	535-75 (Mount Cartier P O)
Granville Ferry..	Digby-Annapolis Kings.....NS	(Bridge to Annapolis Royal) 529-147	Greensville.....	The Battlefords..S	535-175
†Graphite.....	Hastings-Peterboro...O	Iona 529	Greensville.....	Wentworth.....O	Dundas 529, 703
Grass Cove.....	Cape Breton N..S	Victoria.....O	†Greenville.....	Pictou.....NS	Thorburn 529
Grassdale.....	Weyburn.....S	529-284	Green Valley.....	Glengarry.....O	535-33
†Grasshill.....	Victoria.....O	529-173	Greenview.....	Hastings-Peterborough..O	Maynooth 529
Grassie.....	Lincoln.....O	703 (R. R. name)	Greenville Stat'n.	Cumberland...NS	529-12
Grassland.....	Athabaska.....A	Boyle 645 (Grassies)	Greenwald.....	Springfield...M	Beausejour 535, or Scantebury 529
Grassmere.....	Muskoka-Ontario	315 or Huntsville	Greenway.....	Macdonald.....M	529-225-227
Grass River.....	Neepawa.....S	Tenby 529 (529)	Greenwich.....	Digby-Annapolis Kings.....NS	Port Williams 562
Grassy Lake.....	Medicine Hat, Alta	535-230	Greenwich Hill...	Royal.....N B	Victoria 529
Grassy Plains...	Skeena.....B C	Burns Lake 529	*Greenwood.....	Ontario.....O	Claremont 535
Grattan.....	Northumberland NB	Newcastle 529	Greenwood.....365	Yale.....B C	535-72
†Grattan.....	Renfrew S R...O	Caldwell 529	†Greenwood.....	Shelburne-Yarmouth-Clare NS	529-26
Gratten Lake....	Joliette-L'Assomption-Montcalm...Q	Rawdon 529	†Greer Mount...	Pontiac.....Q	Shawville 535
Gratz.....	Battle River...Alta	Elk Point 529	Gregan.....	Northumberland NB	Loggieville 529
Gravel.....	Bonaventure...Q	Caplan 529	Gregg.....	Neepawa.....M	529-245
†Gravel.....	Port Arthur...O	535-66	Gregg River.....	Jasper-Edson...A	Luscar 529
*Gravelbourg 1079	Wood Mountain S	529-270	Gregherd.....	Melville.....Sask	Southey 535
*Gravenhurst 2,122	Muskoka-Ontario	529-193, 420	Gregoirs Mill...	Cochrane.....O	529-154
Gray.....	Weyburn.....Sask	529-251	Gregory.....	Muskoka-Ontario	420
Grayburn.....	Moose Jaw...Sask	529-271	Grenadier Island.	Leeds.....O	Mallorytown 529
Gray Creek.....	Kootenay W..BC	Procter 535	*Grenfell.....	Qu'Appelle...Sask	535-149
Gray Rapids....	Northumberland N B	Blackville 529	*Grenville.....	Argenteuil.....Q	535-18, 529-91
Grayson.....323	Melville.....S	535-155	Grenville Bay...	Argenteuil.....Q	Grenville 535, 529
Grayville.....	Macdonald.....M	529-227	*Greta.....482	Lisgar.....M	535-116
Gray Valley.....	Argenteuil.....Q	529-99	†Grey's Mills...	Royal.....N B	Rothessay 529
†Graywood.....	Digby-Annapolis Kings.....NS	Annapolis Royal 562	Griffin.....106	Weyburn.....Sask	535-169, 529-251
†Great Bear Lake	MacKenzie...NWT	444, 175	Griffith.....	Renfrew S R...O	Caldwell 529 or Eganville 529, 535
Great Central...	Comox-Alberni BC	535-88	Grifton.....	Dauphin.....M	Gilbert Plains 529
Great Deer.....	N. Battleford, Sask	Borden 529	Grimmett.....	7668 Main St...V	Vancouver City
†Great Desert...	Nipissing.....O	Rutherglen 535	*Grimsbay...2,331	Lincoln.....O	529-203
Great Falls...101	Springfield...M	535-102	Grimsbay Beach..	Lincoln.....O	529-203
*Great Village...	Colchester-Hants.....NS	Londonderry 529	Grimshaw.....287	Peace River.....A	645-3
Greece's Point...	Argenteuil.....Q	Cushing 529	†Grimsthorpe...	Algoma E R...O	Little Current 535
Greenan.....	Kindersley...Sask	529-267	*Grindard.....	Yale.....B C	535-74
Greenbank.....	Ontario.....O	Blackwater 529	Grindstone Isl'd.	Gaspé.....Q	103, 347, 348-1, 379 (Grindstone Landing)
†Greenbush.....	Mackenzie.....S	529-232	*Griswold.....	Brandon.....M	535-112
Green Court.....	Jasper-Edson...A	529-322	†Grog Brook Dam	Restigouche-Madawaska NB	529-52 (Menneval P O)
			Grondines.....435	Portneuf.....Q	535-21
			Grondines Statn..	Portneuf.....Q	535-21

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED OR NEAREST R. R. STATION, SEE KEY, PP. 81-87	POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY P. P. 81-87
<i>Gronlid</i>	Melfort.....S	535-157	<i>*Haford</i>.....291	N. Battleford,Sask	529-256
Gros Cap.....	Gaspé.....Q	via Grindstone Island	Hagar.....	Nipissing.....O	535-68
<i>Grosmont</i>	Athabaska.....A	Athabaska 529	Hagen.....	Melfort.....S	535-176
Gros Morne.....	Gaspé.....A	via Mont Louis	Hagensborg.....	Skeena.....BC	via Bella Coola
<i>Gros Pin</i>	Quebec.....Q	Charlesbourg 529	†Hagerman'sCor's	York E.....O	Unionville 529
	Montmorency.....Q		*Hagersville 1,455	Haldimand.....O	823-34, 529-196
Grosse Isle.....	Selkirk.....M	529-231-242	Hague.....	Rosthern.....S	529-255
<i>Grosses Coques</i>	Shelburne-Yarmouth-Clare,NS	Weymouth 562	†Ha! Ha! Bay.....	Chicoutimi.....Q	529-8 (R R and P O name Bagotville)
<i>Grosses Roches</i>	Matapédia-Matane.....S	Matane 528	†Ha! Ha! Bay Jo.	Chicoutimi.....Q	529-105
Grosswerder.....	Kindersley.....Q	Cactus Lake 529	Haigh.....	Camrose.....A	529-815
Grosvenor.....	Antigonish-Guysborough NS	Tracadie 529	*Haileybury 2268	Timiskaming.....O	649
Groton.....	Medicine Hat, Alta.	Foremost 535	Hairy Hill.....235	Vegreville.....A	535-164
<i>Grouard</i>	Peace River.....A	Enilda 645	Halach.....	Athabaska.....A	Pibroch 645
<i>Grouard Mission</i>	Peace River.....A	Enilda 645	Halach.....141	Weyburn.....Sask	535-151
Groundbirch.....	Cariboo.....BC	Dawson Creek 645	Halcomb.....	Provencher.....M	via Emerson, Man.
Grove Creek.....	Pontiac.....Q	Kazabazua 535	Halcourt.....	Northumberland NB	Newcastle 529
Grovedale.....	Peace River.....A	Grande Prairie 645	Halcovon H't Spgs	Peace River.....A	Beaverdale 645
Grove Park.....	Qu'Appelle.....Sask	Whitewood 535	Haldane Hill.....	Kootenay W.....BC	445-1
Grove Park Lodge	Muskoka-Ontario	315	Haldimand East.....	Parry Sound.....O	Sprucedale 529
Groves Point.....	Cape Breton N.-Victoria.....NS	Little Bras d'Or 529	Haldimand West.....	Gaspé.....Q	Douglstown 529
†Grund.....	Macdonald.....M	Baldur 529	Hale.....	Gaspé.....Q	Douglstown 529
<i>Grunthal</i>	Provencher.....M	Carey 535	Halet.....	Algoma W.....O	502-1
Guay.....	Levis.....Q	via Levis, Q	Haley Station.....	Pontiac.....Q	Malartic 529
Gueguen.....	Kent.....N B	Notre Dame 529	Half Island Cove	Renfrew N R.....O	535-65 (RR name 366, 368 (Haleys)
*Guelph.....23,273	Wellington S R.....O	529-185-188, 535-37	Halfmoon Bay.....	Antigonish-Guysboro'..N S	Monastery 529 or via Guysboro'
†Guelph Jct.....	Halton.....Q	535-35-37-56	Halfway.....	Vancouver N.....BC	455
<i>Guenette</i>	Labelle.....Q	535-23	Halfway Brook.....	Renfrew S R.....O	Barrys Bay 529
Guerocheville.....	Restigouche-Madawaska N B	St. Quentin 529	Halfway Brook.....	Colchester-Hants.....NS	Brookfield 529
<i>Guerin</i>	Pontiac.....Q	Angliers 535	Halfway Cove.....	Antigonish-Guysborough NS	Monastery 529 or via Guysboro'
<i>Gurnesey</i>.....111	Humboldt.....Sask	535-156	Halfway Lake.....	Athabaska.....A	Clyde 529
†Guichon.....	N. Westminst'r B C	(See Port Guichon)	Halfway Riv'r Sta.	Cumberland.....N S	649 (R R name Newville)
<i>Guigues</i>	Pontiac.....Q	Ville-Marie 535	*Haliburton.....	Victoria.....O	529-171
Guimond.....	Kent.....N B	Richibucto 529	†Halice.....	Dauphin.....M	Ashville 529
†Guindon.....	Dorchester.....Q	Morisset 675	*Halifax.....70,488	Halifax.....N S	562-1, 529-12-25, 368, 383, 860, 360, 361, 867, 379, 102, 240 Ferry with Dartmouth
Guiney.....	Renfrew S R.....O	Rarrv's Bay 529	North End.....	Halifax.....N S	535-238
Guitar.....	Gloucester.....N B	Turgeon 529	Halkirk.....141	Camrose.....A	529-229-244
Guite.....	Bonaventure.....Q	Maria 529	†Hall.....	Kootenay W.....BC	529-154
†Gulf Shore.....	Cumberland.....N S	Pugwash 529	Halboro'.....	Neepawa.....M	529-154
†Gull Cove.....	S. Cape Breton N.-S.	Louisburg 698	Hallebourg.....	Cochrane.....O	529-154
*Gull Lake.....730	Maple Creek, Sask	535-225	†Halliday.....	Acadia.....A	529-314
Gundy.....	Cariboo.....B C	645-1	Hallequist.....	Maple Creek.....S	535-172 [Holloway]
<i>Gunn</i>	Jasper-Edson.....A	529-322	Halloway.....	Hastings South.....O	529-169 (R R name Bloomfield 529)
†Gunn.....	Kenora-Rainy R.-Shelburne-Yarmouth-Clare NS	535-51 (Waldhof PO) 529-26	†Hallowell.....	Prince Edward-Lennox.....O	529-171
<i>Gunningsville</i>	St. John-Albert NB	Moncton 529	†Halls.....	Victoria.....O	529-171
†Gunnworth.....	Rosetown-BiggarS	535-146-147-180 (Gunnworth P O)	†Hall's Glen.....	Hastings-Peterborough..O	Lakefield 529
Gunter.....	Hastings-Peterborough..O	Gilmour 529	Halls Harbour ..	Digby-Annapolis-Kings.....NS	Centreville 562
<i>Guntton</i>	Selkirk.....M	535-122	Hall's Lake.....	Victoria.....O	Kinmount 529
<i>Gunworth</i>	Rosetown-BiggarS	535-146-147 (R. R. n. Gunnworth)	†Hall's Prairie.....	N. Westminister BC	514
Gurneyville.....	Athabaska.....A	Bonnyville 529	Haltville.....	Grenville-Dundas.....O	Mountain 585
Guthrie.....	Simcoe N R.....O	Oro 529	Halpenny.....	Lanark.....O	Carleton Place 535
<i>Guy</i>	Peace River.....A	Donnelly 645	†Halsbury.....	Medicine Hat, Alta.	535-248
†Guyemer.....	Dauphin.....M	St. Rose 529	Halsvorge.....	Swift Current,Sask	529-280
*Guysborough.....	Antigonish-Guysborough NS	361, 368, 366 or Monastery 529	Halyary.....	Mackenzie.....S	Rama 529
Guysborough	Antigonish-Guysborough NS	Afton 529	†Hamel.....	Beauce.....Q	St. Georges 675
Intervale.....	Guysborough NS		Hamelin.....	Portneuf.....Q	Lachevrotiere 535
<i>Gwynne</i>	Wetaskiwin.....A	535-282	Haner Bay.....	Parry Sound.....O	Gordon Bay 529, 535
Gypsum Mines.....	Colchester-Hants.....N S	Newport Sta. 562	†Hamills Point.....	Muskoka-Ontario	420
<i>Gypsumville</i>	Selkirk.....M	529-231	*Hamilton	Hamilton E.....	529-192-196-208-207, 535-44-66
Hackett.....	Gloucester.....N B	Burnsville 529	166,337	Hamilton W.....O	329-3
Hackett's Cove.....	Acadia.....A	529-325	Crown Point.....	Wentworth.....	529-192-196-208-207, 535-44-66
<i>Hadashville</i>	Springfield.....M	Reynolds 584 or Elma 529	Homeside.....	1079 Barton E.....	703
Haddock.....	Jasper-Edson.....A	Peers 529	Mount Hamilton	258 Kenilworth N.	329-3
Hadleyville.....	Antigonish-Guysborough NS	Mulgrave 529	*Station B.....	563 Concession St.	
Haddington.....	Victoria.....O	Gooderham 529	Station C.....	Barton & Stirton..	
†Hadow.....	Levis.....Q	529-86	†Hamilton.....	77 John St.....	
			Hamilton Beach.....	Prince.....P E I	Kensington 529
			Hamilton Cove.....	Wentworth.....	via Hamilton, O
			Hamilton M'tain	Charlevoix-Saguenay.....N B	via Les Escoumains
				Royal.....	Oak Point 529

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAR- EST R. R. STATION, SEE KEY PP. 81-87	POST OFFICES.	DOMINION ELECTORAL DISTRICTS.	RAILROAD ON WHICH LOCATED, OR NEAR- EST R. R. STATION, SEE KEY, PP. 81-87
<i>Hamiota</i> 546	Marquette M	535-111	<i>Harold</i>	Hastings- Peterborough.. O	Stirling 529
<i>Hamlin</i>	Vegreville A	Vilna 529	<i>Harpellville</i>	Antigonish- Guysboro... NS	Port Bickerton 368
† <i>Hamlin</i>	The Battlefords.. S	529-262-292, 535-183	† <i>Harper's Corners</i>	Wentworth... O	Flamboro's 535
<i>Hammerstown</i>	York NR..... O	Isolton 535	<i>Harperville</i>	Portage-la-Prairie M	St. Laurent 529
<i>Hammond</i>	Russell O	535-31	<i>Harpree</i>	Wood Mountain.. S	529-263
† <i>Hammond</i>	Fraser Valley.. B C	535-70, (Port Hammond P O)	<i>Harricana</i>	Chapleau..... Q	Amos 529
† <i>Hammond River</i>	Royal..... N B	529-42	<i>Harrietsfield</i>	Halifax..... NS	<i>via</i> Halifax
<i>Hammondvale</i>	Royal..... N B	Sussex 529	<i>Harrietsville</i>	Middlesex E R. O	535-38
<i>Ham Nord</i>	Richmond-Wolfe Q	Victoriaville 529 or Garthby 675	<i>Harrigan Cove</i>	Halifax..... N S	363 or Upper Mus- quodoboit 529
<i>Hampstead</i>	Royal..... N B	529-58, 390	<i>Harrington East</i>	Argenteuil..... Q	Calumet 535
<i>Hampton</i>	Durham O	Bowmanville 529, 535	<i>Harrington Harb</i>	Charlevoix- Saguenay..... Q	348-2, 123
<i>Hampton</i>	Digby-Annapolis- Kings..... N S	Bridgetown 562, 529	<i>Harrington, West</i>	Oxford..... Q	Lakeside 535
<i>Hampton</i>	Queen's..... P E I	Borden 529	<i>Harris</i> 231	Rosetown-Biggars	529-252
* <i>Hampton</i>	Royal..... N B	529-42	† <i>Harrisburg</i>	Brant..... O	529-188-201
<i>Hampton Station</i>	Royal..... N B	529-42	<i>Harris Hill</i>	Kenora..... O	Rainy River 529
<i>Ham Sud.</i>	Richmond-Wolfe Q	Weedon 675	† <i>Harrison</i>	Rainy River... O	633-2
<i>Hamton Station</i>	Yorkton S	529-230	<i>Harrison Hot</i>	Stormont..... O	633-2
<i>Hambury</i>	Timiskaming... O	New Liskeard 649	<i>Harrison Mills</i>	Fraser Valley.. B C	Agassiz 535
<i>Hanceville</i>	Cariboo..... B C	Williams Lake 650	<i>Harrison's</i>	Stormont..... O	Harrison 633
<i>Handel</i> 118	Kindertley S	535-166	<i>Harrison's</i>	Fraser Valley.. B C	535-70
<i>Handsworth</i>	Assiniboia... Sask	529-281	<i>Harrison's</i>	Stormont..... O	Harrison 633
* <i>Haney</i>	Fraser Valley.. B C	535-70	<i>Harrison's</i>	Wellington N R. O	529-188-189, 535-41
<i>Hanford Brook</i>	St. John-Albert N B	Hampton 529	† <i>Harrisville</i>	Westmorland.. NB	629-41
<i>Hanley</i> 359	Rosthern..... S	529-255	† <i>Harrigate</i>	Kootenay East.. BC	535-84
<i>Hammer</i>	Nipissing..... O	529-130	<i>Harrop</i>	Kootenay W... BC	535-69
* <i>Hanna</i> 1,756	Acadia..... A	529-252-314-325	* <i>Harrow</i> 1166	Essex S R. O	656-2
* <i>Hannon</i>	Wentworth... O	Rymal 529	<i>Harrouby</i>	Marquette..... M	535-101
* <i>Hanover</i> ... 3,290	Grey-Bruce... O	529-189, 535-47	* <i>Harrowsmith</i>	Frontenac- Addington... O	529-140, 535-61
<i>Hansard</i>	Cariboo..... B C	529-350	<i>Hart</i>	Wood Mountain.. S	535-143
<i>Hansen</i>	Alcolma W. R. O	5-2-1	<i>Hartell</i>	Macleod..... A	Okotoks 535
* <i>Hantsport</i> . 907	Chalchester- Hants..... NS	562-1,389	<i>Harte Station</i>	Neepawa..... M	529-245
<i>Happy Hollow</i>	Athabaska... A	Bonnyville 529	<i>Hartington</i>	Frontenac- Addington... O	535-61
† <i>Happy</i>	Wright..... Q	Blue Sea 535	* <i>Hartland</i> ... 847	Victoria..... O	535-309
<i>Happy Valley</i>	North Battlefords S	Shell Lake 529	<i>Hartley</i>	Carleton..... N B	Lorneville 529
† <i>Harbour au</i>	Antigonish- Guysborough NS	529-17, 360	† <i>Hartley Bay</i>	Skeena..... B C	455
<i>Harbour Centre</i>	Antigonish- Guysborough NS	Antigonish 529	<i>Hartleyville</i>	Macleod..... A	Hillspring 535
<i>Harbourview</i>	Inverness- Richmond.. N S	Port Hood 529	* <i>Hartney</i> 509	Souris..... M	535-118, 529-223
<i>Harbourville</i>	Digby-Annapolis- Kings..... N S	Somerset 562	<i>Hartsmere</i>	Hastings- Peterboro... O	Detlor 529
* <i>Harcourt</i>	Kent..... N B	529-50	† <i>Hartville</i>	Chalchester- Hants..... NS	562-1
<i>Harcourt</i>	Victoria..... O	529-149 (R R name Mumford)	<i>Harty Station</i>	Cochrane..... O	529-154
<i>Harcus</i>	Neepawa..... Man	529-228	<i>Harvey</i>	St. John-Albert N B	Albert 529
† <i>Hardene</i>	Kindersley... Sask	529-267	<i>Harvey Bank</i>	St. John-Albert N B	Albert 529
† <i>Hardieville</i>	Lethbridge... Alta	Lethbridge 535	<i>Harvey Station</i>	York-Sunbury.. NB	535-307
<i>Harding</i>	Brandon..... O	535-110	<i>Harwill</i>	Selkirk..... M	Hodgson 529
<i>Hardington</i>	York N R..... O	Weston 529, 535 (Sub P O of Toronto)	<i>Harwood</i>	Northumberland O	314 or Cobourg 529, 535
<i>Hardisty</i> 494	Battle River.. Alta	535-168-232	<i>Haskett</i>	Lisgar..... M	Morden 585
† <i>Hardrock</i>	Port Arthur... O	529-131	<i>Hassan</i>	McKenzie..... S	529-276
<i>Hardwicks</i>	Northumberland NB	Loggieville 529	<i>Hassett</i>	Shelburne-Yar- mouth-Clare NS	Weymouth 562
<i>Hardwood Hills</i>	Richmond-Wolfe Q	Windsor Mills 529	* <i>Hastings</i> 754	Northumberland O	529-169
<i>Hardwood Lake</i>	Renfrew S R... O	Barry's Bay 529	† <i>Hastings</i>	St. John-Albert N B	Albert 529
† <i>Hardwood Ridge</i>	York-Sunbury.. NB	529-51	† <i>Hastings</i>	Vancouver- Burard... B C	535-70
* <i>Hardy</i> 111	Weyburn..... Sask	529-263	<i>Hatchet Lake</i>	Halifax..... NS	<i>via</i> Halifax
† <i>Hardys</i>	Westmorland.. NB	535-54	<i>Hatchley Station</i>	Brant..... O	529-198
† <i>Harewood</i>	Westmorland.. NB	Salisbury 529	<i>Hatfield</i>	Lake Centre... S	535-155
<i>Harrgrave</i>	Brandon..... M	535-112	<i>Hatfield Point</i>	Royal..... N B	Norlon 529, 535
<i>Harlan</i>	The Battlefords.. S	Rex 535	<i>Hatherleigh</i>	N. Battleford.. Sask	529-292, 535-183
† <i>Harlech</i>	Wetaskiwin.. Alta	529-319	* <i>Hatley</i> 195	Stanstead..... Q	Ayers Cliff 675
<i>Harlem</i>	Leeds..... O	Phillipsville 529	<i>Hatton</i>	Maple Creek.. Sask	535-145-225
<i>Harley</i>	Brant..... O	529-198	<i>Hattonford</i>	Jasper-Edson.. A	Niton 529
† <i>Harlington</i>	Churchill... M	Kenville 529	* <i>Hatzie</i>	Fraser Valley.. B C	535-70
<i>Harlowe</i>	Frontenac- Addington... O	Ardendale 535	<i>Haultain</i>	Hastings- Peterborough.. O	Lakefield 529
<i>Harmattan</i>	Red Deer..... Alta	Olds 535	† <i>Haultain</i>	Saskatoon..... S	529-255
<i>Harmon Valley</i>	Peace River.. A	Reno 645	<i>Haut Bertrand</i>	Gloucester... NB	Burnsville 529
† <i>Harmony Junc.</i>	King's..... P E I	529-4-8	<i>Hauteur Ouest</i>	Rimouski..... Q	Lucville 529
<i>Harmony Mills</i>	Queens-Lunen- burg..... NS	Caledonia 529	* <i>Haute Ville</i>	Quebec, South.. Q	(Sub. P. O. of Quebec City)
<i>Harmsworth</i>	Brandon..... M	535-108	<i>Haut Lameque</i>	Gloucester... N B	Shippigan 529

POST OFFICES	Dominion Electoral Districts	Railroad on which located or nearest R. R. station See key, pp. 81-87	POST OFFICES	Dominion Electoral Districts	Railroad on which located or nearest R. R. station See key, pp. 81-87
Haut Paquetville	Gloucester... N B	Burnsville 529	Head of Jeddore	Halifax... N S	Musquodoboit Harbour 529
Haut St. Antoine	Kent... N B	St. Anthony 529	Head of Loch Lomond	Inverness-Richmond... N S	St. Peters 529
Haut Shippigan...	Gloucester... N B	Shippigan 529	H'd of Millstream	Royal... N B	Sussex 529
*Havelock... 1,113	Hastings-Peterborough... O	535-34	Head of St. Margaret's Bay	Halifax... N S	529-25 (R.R. name St. Margaret)
†Havelock	Royal... N B	529-68 (Butternut Ridge P O)	Headquarters... Hearne	Comox-Alberni BC	Courtenay 535
Havelock	Sherburne-Yarmouth-Clare... N S	Weymouth 562	*Hearst... 995	Moose Jaw... Sask	529-268
Havén	Acadia... A	Acadia Valley 529	Heart River	Cochrane... O	529-154, 502-1
Havendale	Antigonish-Guysboro... N S	Monastery 5:9 or via Guysboro	Heart River	Peace River... A	High Prairie 645
†Havilah	Algoma W R... O	Bruce 535	Hearts Hill	Kindersley... S	529-291
Havre Aubert	Gaspé... Q	Amherst 347, 348-1 379, 103	Heart Valley	Peace River... A	Wanham 645
Havre Boucher	Antigonish-Guysborough NS	Harbour au Bouche 529	Heaslip Station	Timiskaming... O	639
Havre St. Pierre	Charlevoix-Saguenay... Que	348-2, 123	†Heathburgh	Souris... M	Minto 529
Hawarden... 230	Lake Centre... S	535-153	Heath	Red Deer... A	529-316
†Hawes	Nanaimo... BC	529-346	*Heathcote	Battle River... Alta	529-245
Hawker	Inverness-Richmond... NS	Sporting Mountain 529	Heatherton	Grey N R... O	Thornbury 529
*Hawkesbury 6,263	Prescott... O	529-91-212	Hebbs' Cross	Acadia... A	Chinook 529
*Hawkestone	Simcoe N R... O	529-193	Hebbville	Jasper-Edson... Alta	Onoway 529
Hawkesville	Waterloo N R... O	Wallenstein 535	Hebert	Antigonish-Guysborough NS	529-17
Hawkeye	Prince Albert... S	529-287	Hebertville... 1025	Queens-Lunenburg... N S	Conquerall 529
†Hawkins	Battle River... Alta	529-245	Hebron	Queens-Lunenburg... N S	Bridgewater 529
*Hawk Junction	Algoma W R... O	502-1-2	Hebron	Kent... N B	Canaan 529
Hawk Lake	Kenora-Rainy River... O	535-51	Hebron	Lake St. John-Roberval... Q	529-105
Hawkeshaw	York-Sunbury... N R	529-58	H'bertville S'n 950	Lake St. John-Roberval... Q	529-105
†Hawoods	Rosetown-Biggars	529-245	Hebron	St. John-Albert... NB	Albert 529
Hawthorne	Inverness-Richmond... N S	Glencoe 529	Hebron	Shelburne-Yarmouth-Clare... NS	562-1
†Hawthorne	Russell... O	633-2	Heckman Island	Queens-Lunenburg... N S	Lunenburg 529
†Hawtrey	Oxford... O	623-34	Hecla	Selkirk... M	442, Riverton 535
Hay	Huron-Perth... O	Exeter 529	Hectanooga	Shelburne-Yarmouth-Clare... NS	562-1
Hay Cove	Inverness-Richmond... NS	St. Peters 529	*Hedley	Yale... B C	535-20
Hayesville	York-Sunbury... NB	Boiestown 529	†Hedley	Kamloops... B C	529-347
Hayfield	Brandon... M	Carroll 535	Hedley Creek	Kamloops... B C	Hedley 529
Hay Lakes... 199	Camrose... A	529-323	Heidelberg	Waterloo N R... O	via Waterloo
Hayland	Selkirk... M	Mulvihill 529	Heinsburg	Athabaska... A	529-327
†Hayne	York-Sunbury... NB	535-301	Heister	Camrose... A	529-324
Haynes	Red Deer... Alta	529-319	Hekla	Muskoka-Ontario	Rosseau 420
†Haynes	Yale... BC	535-93	Heldar	Jasper-Edson... O	Rochf'r Br'ge 529
Hay River	Maackenzie D. NWT	444, 175	Helina	Athabaska... A	Ashmont 529
Hayport	Skeena... B C	529-350, 455	Helmsdale	Acadia... A	Excel 529
Hay's River	Inverness-Richmond... N S	Strathlorne 529	Helston	Neepawa... M	539-229
Haysville	Waterloo S R... O	New Hamburg 529	†Hemara	Acadia... A	539-269
Hayter	Battle River... Alta	535-158	Hemford	Queens-Lunenburg... N S	529-30
Haywood	Macdonald... M	535-119	†Hemison	Dorchester... Q	St. Malachie 529
†Hazel	Springfield... M	529-160	Hemlo	Port Arthur... O	535-66
†Hazelbrook	Queen's... P E I	529-5	*Hemmingford	Chateaugay-Huntingdon... Q	529-80
Hazel Cliffe	Melville... S	535-155	Henderson	Frontenac-Addington... O	Ardendale 535
Hazeldale	Cape Breton N-Victoria... N S	Alba 529	Henderson Sett't	Royal... N B	Norton 529, 535
Hazeldean	Victoria-Carleton NB	Blue Bell 529	Hendon	MacKenzie... Sask	535-144
Hazel Dell	MacKenzie... Sask	529-239	†Hendrie	Simcoe N R... O	529-195 (Anten Mills, P.O.)
Hazeldine	Battle River... Alta	535-164	†Henfryn	Huron N R... O	529-182
Hazelglen	Springfield... M	Cloverleaf 535	Hennepin	Dorchester... Q	St. Malachie 529
Hazel Hill	Antigonish-Guysboro... N S	via Canso, N S	Hennigar	Colchester-Hants... NS	Upper Kennetcook 662
†Hazel Land	Argenteuil... Q	Morin Heights 529	Henribourg	Prince Albert... Sask	529-280
Hazelmere	Peace River... A	Beaverlodge 645	Henribourg	Chateaugay-Huntingdon... Q	529-211
Hazel Ridge	Springfield... M	535-51	*Henriville... 429	St. John's-Iberville-Napierville... Q	Stanbridge 535, 548
*Hazelton	Skeena... B C	529-350	*Hensall... 665	Huron-Perth... O	529-184
Hazelwood	Assiniboia... Sask	Bender 535	†Heon	Drummond-Arthabaska... Q	Victoriaville 529
†Hazen	Restigouche-Madawaska... NB	529-52 (P.O. name Labrie)	Hepburn	Rosetown... Sask	529-261
Hazenmore... 168	Wood Mountain... S	535-170	†Heppel	Bonaventure... Q	529-50
*Hazelton	Swift Current... S	535-139	*Hepworth... 290	Bruce... O	529-190
Headingley	Portage la Prairie... M	535-119	*Herbert... 824	Swift Current... Sask	529-149
Head Lake	Victoria... O	Corson's 529			
Headlands	Melville... S	Lipton 535			
Head of Amherst	Cumberland... N S	Amherst 529			
H'd of Chezzet't	Halifax... N S	Chezzetcook 529			

POST OFFICERS	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED OR NEAREST R. R. STATION, SEE KEY, PP. 81-87	POST OFFICERS	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 81-87
<i>Herb Lake</i>	Churchill.....M	181 or Wekusko 529	Hillsborough...	Inverness- Richmond...N S	Glendyer 529
†Herschmer.....	Obuchill.....M	529-246	*Hillsborough...	St. John-Albert NE	529-66 (R R name)
Hercules.....	Wetaskiwin...A	Bretona 529	*Hillsburgh...	Wellington N R..O	535-38 (Hillsboro)
Heriot Bay.....	Comox-Alberni BC	155	Hillsburn.....	Digby-Annapolis- Kings.....NS	Annapolis Royal 562
†Hermitage.....	Queen's.....P E I	529-5	*Hillsdale.....	Simcoe E R.....O	Craighurst 535
Herron.....	Stanstead.....Q	Magog 535	Hillsdale.....	Royal.....N B	Sussex 529
Heron Bay.....	Hastings- Peterborough..O	Detlor 529	Hillsdale.....	Inverness- Richmond...N S	Judique 529
Heron Bay South	Port Arthur...O	535-66	†Hillsdale Road.	Inverness- Richmond...NS	via Sydney N.S.
†Heron Island...	Restigouche- Madawaska..NB	Heron Bay 535 New Mills 529	Hillsdown.....	Red Deer.....NS	Red Deer 535, 529
<i>Herouxville</i>	Champlain...Q	529-92	Hillside.....	Cape Breton S. NS	via Sydney, N S
Herring Cove...	Halifax.....N S	via Halifax, NS	†Hillside.....	Victoria- Carleton....NB	535-310 (Caldwell Brook P O)
Herronton.....	Macleod.....S	535-242	Hillside.....	Muskoka-OntarioO	Grassmere 315 or Huntsville 529
*Herschel...148	Kindersley...Sask	535-153	Hillside.....	N. Battleford.Sask	Sandwich 529, 585
†Herschel Island.	Yukon.....	via Aklavik	Hillside Beach...	Springfield...M	529-240
Hervey Junction	Portneuf.....Q	529-92-120 (Ry. n. Hervey	Hillside	Cape Breton N- Victoria.....NS	Little Bras d'Or 529
†Herzel.....	Melville.....S	Lipton 535	Hillspoint.....	Port Arthur...O	529-131
Hesketh.....	Bow River...A	535-235	Hill Spring.....	Macleod.....Alta	535-239
*Hespeler...3,058	Waterloo S R..O	529 188, 578	Hillsvale.....	Colchester- Hants.....NS	Mt. Uniacke 562
Hespero.....	Red Deer.....Alta	535-245	Hilltop.....	Neepawa.....M	Clanwilliam 529
†Hesquiat.....	Comox-AlberniBC	450-2 (Boat Basin P.O.)	Hillview.....	Brandon.....M	Harding 535
*Hewa.....121	Pontiac.....Q	529-119	Hilly Grove.....	Algoma E R.....O	via Manitowaning
†Hewitt.....	Assiniboia...Sask	535-150	Hilton.....	Northumberland.O	Brighton, 529, 535
†Hewitt.....	Welland.....O	via Welland	Hilton.....	Macdonald...M	529-234
Hewitt Landing.	Charlotte...N B	535-306	Hiltonbeach...182	Algoma W. R..O	485, or Desbarats 535
Hexham.....	The Battlefords.	Greenstreet 535	†Hinchinbrooke..	Frontenac- Addington...O	535-61
†Hibbard.....	Northumberland N B	Loggieville 529	Hinchley.....	MacKenzie...S	535-144
Hibernia.....	Chapleau...Q	529-120	Hinchliffe.....	MacKenzie...S	529-276
Hickson.....	Royal.....N B	Cent. Hamp'd 529	Hindon Hill.....	Victoria.....O	O Kinmont 529
†High Bank.....	Oxford.....O	529-217	Hindville.....	Battle River..Alta	Vermilion 529
<i>High Bluff</i>	King's.....P E I	Murray River 529	Hines Creek.....	Peace River...A	645-3
High Falls.....	Portage la PrairieM	535-112	*Hinton.....	Jasper Edson..A	529-320
†Highfield.....	Full.....Q	Buckingham 535	Hintonburg.....	Ottawa W.....O	via Ottawa, O
*Highgate...311	Royal.....N B	Annidae 535	Hinton Trail.....	Peace River...A	Beaverlodge 645
<i>Highgate Siding</i> .	Ken.....O	623-34, 656-2	Hirsch.....	Assiniboia...Sask	535-118
High Hill.....	The Battlefords.S	529-260	Hitchcock.....	Assiniboia...Sask	535-151
<i>Highland Creek</i> .	MacKenzie...Sask	Kelvington 529	Hizon.....	Cariboo.....BC	Prince George 529 or Quesnel 650
Highland Glen..	York E R.....O	Port Union 529	Hnaua.....	Selkirk.....M	535-123
<i>Highland Grove</i> .	Springfield...M	E. Selkirk 529, 535	Hoadley.....	Wetaskiwin...A	535-244
Highland Hill..	Victoria.....O	529-149	†Hoard's.....	Northumberland.O	529-169
Highland Park..	Cape Breton N- Victoria.....NS	McKinnon Harbour 529	Hobbema.....	Wetaskiwin...A	535-227
Highland Point.	Peace River...A	Hines Creek 645	*Hochelaga.....	31308T. CatharineE	Montreal City
Highland Village	Simcoe E R...O	Penetang 529	Hochstadt.....	Provencher...M	Otterburne 535
High Point.....	Colchester- Hants.....N S	Londonderry 529	†Hockley.....	Dufferin-Simcoe.O	Orangeville 535
<i>High Prairie</i> 643	Rosetown-Biggars	Sanctuary 535	Hocquart.....	Témiscouata...Q	St. Honore 700
*Hivridge.....	Peace River...A	645-1	Hodreville...224	Wood Mountain.S	529-270
<i>High River</i> 1674	Jasper-Edson..A	645-4	Hodgins.....	Pontiac.....Q	Shawville 535
<i>High Tor</i>	Macleod.....Alta	535-228	Hodgson.....	Selkirk.....M	529-242
Highvale.....	MacKenzie...Sask	Porcupine Plain 529	*Hoev.....	Rosthern.....S	529-249
†High View.....	Jasper-Edson..A	Duffield 529	Hoffer.....	Weyburn.....S	535-142
<i>Highwater</i>	Assiniboia...Sask	Kennedy 535	†Hogan.....	Hastings- Peterborough..O	Millbridge 529
Highway.....	Brome- Missisquoi...Q	535-3	Holbein.....	Prince Albert..S	529-256
Hilbre.....	Jasper-Edson..A	Greencourt 529	Holberg.....	Comox-Alberni BC	via Port Hardy
Hilda.....	Selkirk.....M	535-231	†Holborn.....	Jasper-Edson..A	Stony Plain 529
Hilden.....	Medicine Hat..Alta	529-161	Holden.....382	Camrose.....A	529-245
Hillandale.....	Colchester- Hants.....N S	529-12	†Holderville.....	Royal.....N B	Victoria 529
†Hillaton.....	Maple Creek.Sask	Valmarie 535	*Holdfast...243	Lake Centre...S	535-159
Hillbank.....	Digby-Annapolis- Kings.....NS	562-2	†Holland.....	Macdonald...M	535-119
Hillcrest.....	Nanaimo.....B C	535-88	†Holland Centre.	Ochrane.....O	649 (Potter P.O.)
†Hillcrest Mines.	Antigonish- Gunsborough.NS	James River 29	Holland Centre.	Grey N R.....O	535-40
Hillcrest.....	Macleod.....Alta	535-230 (R R name)	Holland L'd'n..	York N R.....O	529-193
Hillesden.....	Qu'Appelle...Sask	Broadview 535	Holland's Mills..	Hull.....Q	Buckingham 535
Hill Grove.....	Digby-Annapolis- Kings.....NS	Bloomfield 562	Holliday.....	Kamouraska...Q	529-118 [PO]
†Hillhead.....	Victoria.....O	535-54	†Holloway.....	Hastings South.O	529-169 (Halloway)
Hillhurst.....	Compton.....O	529-82	Hollow Lake.....	Athabaska...A	Waskatenau 529
*Hilliard.....	Vegreville...A	529-260	*Hollyburn.....	Vancouver N..BC	Postal Station of Vancouver
Hilliardon.....	Timiskaming...O	Earlton 649	†Holmes.....	Prince Albert.Sask	529-249
Hillier.....	Prince Edward- Lennox.....O	529-147	Holmes Crossing.	Jasper-Edson..A	Barrhead 645
Hilliers Crossing.	Comox-Alberni BC	535-88	Holmesville.....	Victoria- Carleton....N B	Beechwood 535
Hillmond.....	The Battlefords.S	535-17			

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†Holmesville	Huron N R.....O	529-186	Howland	Prince P E I	529-1
*Holmfield	Souris.....M	535-117, 529-225	†Howland	Victoria.....Q	529-149-171
Holmstr.	Parry Sound.....O	529-130	Howser	Kootenay W.....BC	Lardeau 445-3
*Holstein	Grey-Bruce.....O	529-180	Hoyle	Cochrane.....N	649-3
Holt	York N R.....O	St. Albert 529	†Hoyt Station	York-Sunbury N R	535-307
†Holtan	Chateauguay-Huntingdon.....Q	529-211	Hualien	Peace River.....A	645-1
Holtville	Northumberland N B	Boiestown 529	†Huard	Bonaventure.....Q	St. Godfroi 529
*Holtyle	Cochrane.....O	535-117, 529-225	Hualta	Bow River.....Alta	529-316 [P.O.]
Holyoke	Athabaska.....A	Bonnyville 529	†Hubbard	Halifax.....N	529-25 (Hubbards)
Holyrood	Bruce.....O	Lucknow 529	*Hubbard	Melville.....S	529-245
Homerbrook	Selkirk.....M	St. Martin 529	Hubbard Point	Shelburne-Yarmouth-Clare NS	Tusket 529
Homerfield	Melville.....S	Goodeve 529	*Hubbards	Halifax.....N	529-25 (RR name)
Homerlen	Wetaskiwin.....A	Rimby 535	Huberdeau	Argenteuil.....Q	529-99 [Hubbard]
†Homer Siding	Cochrane.....O	649	†Hubert	Skeena.....BC	529-350
Homeside	140 Kenilworth A	Hamilton City	†Hubley	Halifax.....N	529-25 (14m.H. PO)
Honestead	Peace River.....A	Hythe 645	*Hudson	Vaudreuil-Soulanges.....Q	535-31
Homesville	Cape Breton S. NS	698	Hudson	Kenora-Rainy River.....O	529-160
†Honnewood	Macdonald.....NS	529-227	*Hudson Bay 793	Mackenzie	529-232-253-276 (Rly. name Hudson Bay Jct.)
Hondo	Peace River.....A	645-1	Hudson Heights	Vaudreuil-Soulanges.....Q	35-31
Honeydale	Charlotte.....N B	535-308	Hudson Hope	Cariboo.....BC	Dawson Creek 645
Honey Harbor	Muskoka-Ontario	432 or via Midland	Hugel	Nipissing.....O	Warren 535
Honeymoon	Prince Albert, Sask	Pr. Albert 529, 535	Huggett	Wetaskiwin.....A	Thorsby 535
Honeymoon Bay	Nanaimo.....BC	L. Cowichan 529, 535	Hughenden	Battle River, Alta	535-158
Honeywood	Dufferin-Simcoe.....Q	Shelburne 535	Hughes	Northumberland N B	South Nelson 529
Honfleir	Belleville.....Q	St. Anselme 675, 529	*Hughton	Rosetown-Biggar	529-267
Honora	Alma E R.....O	Little Current 535	Hulatt	Cariboo.....BC	529-350
†Hookers Creek	Cochrane.....O	Matheson 649	*Hull	Hull	35-18-27-23-65 (529 via Ottawa)
*Hooker	Kindersley.....Sask	529-269	Hulton	Winnipeg S R.....M	via Winnipeg
Hope	Fraser Valley.....BC	529-347, 535-91	Humber Bay	York W R.....O	Mimico 529, 535 (Sub P.O. of Toronto)
Hope Bay	Bruce.....O	Wlarton, 529	†Humberville	York W R.....O	Mimico 529, 535
†Hope Bay	Nanaimo.....BC	450-6 (Pender I. PO)	*Humberstone	Welland.....O	529-208, 641-1, 708-2
Hopefield	Queens.....P E I	529-5	Humber Summit	York N.....O	Woodbridge 535
†Hopefield	Renfrew S R.....O	Wilno 525	*Humboldt	Humboldt.....Sask	529-259-260-272
†Hope Point	Comox-Alberni BC	465	Hume	Weyburn.....Sask	535-169 [535-176]
†Hopton	Bonaventure.....Q	Paspebiac 529	Humphrey	Parry Sound.....C	Rosseau Road 529, 535
Hope Valley	Battle River, Alta	Edgerton 529	†Humphrey	Westmorland N B	529-12-65 (Humphreys Mills, PO)
Hopeville	Grey-Bruce.....O	Dundalk 535	Humphrey Mills	Westmorland N B	Humphrey 529
*Hopewell	Pictou.....N S	529-13	†Hunferford	Hastings S R.....O	535-34
Hopewell Cape	St. John-Albert NB	Cape 529	†Hunker	Yukon.....O	via Dawson, Y.T.
Hopewell Hill	St. John-Albert NB	529-66	Hunta	Cochrane.....O	529-164
Hopkins' Landry	Vancouver N B	455	†Hunter River	Queen's.....PEI	529-1 (Hunters Riv.)
†Hopper	St. John-Albert NB	Salisbury 529	†Hunter's Home	Royal.....N B	Cody 535 [P.O.]
Horbury	Red Deer.....Alta	529-319	†Hunter's Lodge	Digby-Annapolis-Kings.....NS	Springfield 52
Horeau	Jasper-Edson.....A	Seba Beach 529	Hunter's Mountain	Cape Breton N-Victoria.....N S	via Baddeck, NS
Horizon	Wood Mountain S	535-170	Hunter's Point	Pontiac.....Q	Kipawa 535
Hornby	Halton.....O	535-35 [Bav 535]	Hunter's River	Queen's.....PEI	529-1 (RR name Hunter River)
Hornby Island	Comox-Alberni BC	450-7 or Buckley	Hunterstown	Berthier-Maskinongé.....Q	St. Paulin 529
Horneau	Liskar.....M	535-117	*Huntingdon 1952	Chateauguay-Huntingdon.....Q	529-81, 633-1
*Hornepayne	Port Arthur.....O	529-131	Huntingdon	Fraser Valley.....BC	535-78, 514
†Horne Payne	N. Westminster BC	514	Huntington	Cape Breton S NS	via Sydney, NS
*Horning's Mills	Dufferin-Simcoe.....Q	Shelburne 535	Huntton	Weyburn.....Sask	529-251
Horn's Road	Cape Breton S. NS	Mira 698	Hunts Inlet	Skeena.....BC	Prince Rupert 529
Horod	Marquette.....O	Elphinstone 529	*Huntsville 2,800	Muskoka-Ontario	529-193, 815
Horse Creek	Wood Mountain S	McCord 535	Hupel	Yale.....BC	Enderby 535
Horsefly	Cariboo.....BC	Williams Lake 650	Hurdmans Bridge	Russell.....O	via Ottawa, O [535]
Horse Head	Nth. Battleford S	St. Walburg 529	†Hurdville	Parry Sound.....O	Parry Sound 529
†Horse Lake Wye	Cariboo.....BC	650	Hurkett	Port Arthur.....O	535-66, 529-131
Horsehoe Bay	Vancouver N B	via N. Vancouver	Huronian	Fort William.....O	529-132
Horsham	Swift Current.....S	535-148	Huronville	Weyburn.....Sask	Fillmore 535
†Horton	Souris.....M	529-225	Husavik	Selkirk.....M	535-123
†Horton Landing	Digby-Annapolis-Kings.....NS	562-1	Hussar	Medicine Hat, Alta	535-240
Hortonville	Digby-Annapolis-Kings.....NS	562-1 (R R name Horton Landing)	Hutton	Acadia.....A	Cassford 529
†Hortwood Lake	Aluma E R.....O	529-131	†Hutton	Cariboo.....BC	529-350 (Hutton)
Hoselaw	Athabaska.....A	Bonnyville 529	†Hutton House	Muskoka-Ontario	420 [Mills PO]
Hosmer	Kootenay E.....BC	535-69	Hutton Mills	Cariboo.....BC	Hutton 529
Hotchkins	Peace River.....A	Grimshaw 645	Huttonville	Peel.....O	Brampton 529, 535
†Hough Lake	Timiskaming.....O	Charlton 649	Huxley	Red Deer.....A	529-316
House Harbour	Gaspé.....Q	via Grindstone Is.			
Houey's Rapids	Muskoka-Ontario	Gravenhurst 529			
Houston	Skeena.....BC	529-350			
Howard	Northumberland N B	529-79			
Howden	St. Boniface.....M	via St. Norbert, M			
Howdensville	Bruce.....O	Wlarton 529			
†Howe Sound	Comox-Alberni BC	465			
*Howick	Chateauguay-Huntingdon.....Q	529-81			
Howick Station	Chateauguay-Huntingdon.....Q	529-81			
†Howie	Acadia.....A	Wardlow 529			
Howie Centre	Cape Breton NS	via Sydney, N S			

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 81-87	POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 81-87
<i>Hyas</i>.....174	Mackenzie... Sask	529-239	<i>*Ingils</i>	Marquette..... M	535-106
<i>Hybla</i>	Hastings- Peterborough, O	529-147	<i>Ingoldsbys</i>	Victoria..... O	Lochin 529
<i>Hyde</i>	Melville..... S	Neudorf 535	<i>Ingolf</i>	Kenora- Rainy River..... O	535-51
† <i>Hyde Park</i>	Middlesex E.R. O	529-184-203, 535-42	<i>Ingomar</i>	Shelburne-Yar- mouth-Clare, NS	Greenwood 529
<i>Hyde Park Cor.</i>	Middlesex E.R. O	Hyde Park 529, 535	<i>Ingonish</i>	Cape Breton N- Victoria..... N S	365 or via North Sydney, N S
<i>Hydraulie</i>	Cariboo..... BC	Williams Lake 650	<i>Ingonish Beach</i>	Cape Breton N- Victoria..... N S	Ingonish 365
<i>Hydrogen</i>	Simcoe E.R. O	529-130	<i>Ingonish Centre</i>	Cape Breton N- Victoria..... N S	Ingonish 365
<i>Hylo</i>	Athabaska..... A	645-2 [535]	<i>Ingonish Ferry</i> ...	Cape Breton N- Victoria..... N S	Ingonish 365
<i>Hymers</i>	Fort William..... O	Fort William 529,	<i>Ingramport</i> ...	Halifax..... N S	529-25
<i>Hyndford</i>	Renfrew S.R. O	Caldwell 529	† <i>Inholmes</i>	Parry Sound..... O	Parry Sound 529,
<i>Hythe</i>.....288	Peace River..... A	645-1	<i>Inkerman</i>	Grenville- Dundas..... O	535-33 [535]
<i>*Iberville</i>.....3,464	St. John's-Iber- ville-Napierville	535-3, 529-90 543-1	<i>Inkerman</i>	Gloucester..... N B	529-60
<i>Ibstone</i>	The Battlefords S	529-250	<i>Inkerman Ferry</i> ...	Gloucester..... N B	Inkerman 529
<i>Ice Lake</i>	Algoma E.R. O	via Gore Bay, O	<i>Inkster</i>	1469 Main Street... A	Winnipeg City
<i>Ida</i>	Durham..... O	Cavan 535	<i>Inland</i>	Vegreville..... A	529-315
<i>Idamay</i>	Acadia..... A	Loyalist 535	<i>Inlet</i>	Labelle..... Q	Buckingham 535
<i>Idesleigh</i>	Medicine Hat, Alta	335-246	† <i>Inlet Baddeck</i> ...	Cape Breton N- Victoria..... NS	via Baddeck, N S
<i>Ideal</i>	Portage la Prairie M	St. Laurent 529	<i>*Innerkip</i>	Oxford..... O	535-35
<i>Ifflay</i>	N. Battleford... Sask	529-292, 535-183	<i>Innes</i>	Weyburn..... S	529-251
<i>*Ignace</i>	Kenora-Rainy River..... O	535-51	<i>*Innisfail</i> ...1272	Red Deer..... Alta	535-227
<i>Iderton</i>	Middlesex E.R. O	529-184 [Lake 535]	<i>Innisfree</i>.....258	Battle River..... A	529-260
<i>Ile à la Croix</i>	N. Battleford, Sask	193 or Meadow	<i>Innisville</i>	Lanark..... O	Carleton Place 535
<i>Ile aux Noix</i>	St. John's-Iber- ville-Napierville Q	St. Valentin 529	<i>*Innsinger</i> ...117	Yorkton..... S	535-156
<i>Ile aux Oeufs</i>	Charlevoix- Saguenay..... Q	348-2, 349-2 (Ld'g name Egg Island)	<i>Instow</i>.....68	Maple Creek..... S	535-170
<i>Ile aux Oies</i>	Montmagny- L'Islet..... Q	Montmagny 529	† <i>Intervale</i>	Westmorland, N B	529-68
† <i>Ile Bigras</i>	Laval-Two Mountains..... Q	529-91 [535]	<i>Inverary</i>	Port Arthur..... O	via Port Arthur
<i>Ile Bizard</i>	Jacques Cartier, Q	Beaconsfield 529,	<i>Inverhuron</i>	Frontenac- Addington..... Q	Kingston 529, 535
<i>Ile des Chenes</i>	St. Boniface..... M	Grande Pointe 535	<i>Invermay</i>.....226	Bruce..... O	Kincardine 529,
<i>Ile Michon</i>	Charlevoix- Saguenay..... Q	via Natashquan	<i>Invermere</i>	Mackenzie... Sask	529-259 [535]
<i>Ile Nepawa</i>	Chapleau..... Q	La Sarre 529	<i>*Inverness</i> ...212	Kootenay E..... BC	Lake Windermere
<i>Ile Perrot</i>	Vaudreuil- Soulanges..... Q	Vaudreuil 529, 535	<i>*Inverness</i> ...2,975	Mégantic- Frontenac..... Q	Ste. Julie 529
<i>Ile Perrot Nord</i>	Vaudreuil- Soulanges..... Q	Isle Perrot 529	<i>Inverness</i>	Inverness- Richmond..... NS	529-33
<i>Iles Laval</i>	Laval-Two Mountains..... Q	Ile Bigras 529	<i>Inverness</i>	Skeena..... B C	529-350, 455
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<i>Ilford</i>	Churchill..... M	529-246, 179	<i>*Inwood</i>	Lambton-Kent... O	623-37
<i>Ilfracombe</i>	Muskoka-Ontario O	Spicedale 529	<i>Inwood</i>	Portage la Prairie M	529-242
† <i>Illecillewaet</i>	Kamloops..... BC	535-70	<i>Ioco</i>	Vancouver N. BC	Port Moody 535
<i>Illebrun</i>	Maple Creek, Sask	Gull Lake 535	<i>Iola</i>	Wetaskiwin..... N	Nugent 635
<i>Ilots de Newport</i>	Gaspé..... N B	Newport 529	<i>Iona</i>	Queen's..... PEI	Fodhla 529
<i>Imhoff</i>	Gloucester..... N B	Bathurst 529	<i>Iona</i>	Elgin..... O	623-34, 656-2
<i>Imperial</i>.....393	Lake Centre..... S	535-159	<i>Iona</i>	Cape Breton N- Victoria..... N S	529-14, 376
<i>Imperial</i>	Halifax..... N S	529-16	<i>Iona Rear</i>	Cape Breton N- Victoria..... N S	Iona 529
<i>Inchkeith</i>	Qu'Appelle..... S	529-268	<i>Iona Station</i>	Elgin..... O	623-34, 656-2
<i>Indian Bay</i>	Springfield..... M	Waugh 584	† <i>Ireland</i>	Renfrew S.R. O	529-5
<i>Indian Brook</i>	Cape Breton N- Victoria..... N S	Englishtown 365	<i>Iris</i>	Queen's..... PEI	St. Peters 529
<i>Indian Cove</i>	Gaspé..... Q	Gaspé 529	<i>Irish Cove</i>	Inverness- Richmond..... NS	529-65
<i>Indian Harbour</i>	Halifax..... N S	French Village 529	† <i>Irish town</i>	Westmorland, N B	529-116
<i>Indian Harb. Lake</i>	Antigonish- Guysboro'..... N S	Sherbrooke 367 or Antigonish 529	† <i>Irish town</i>	Bonaventure..... Q	St. Peters 529
<i>*Indian Head</i>.....1,354	Qu'Appelle... Sask	535-149	† <i>Irish Vale</i>	Cape Breton N- Victoria..... NS	529-245
† <i>Indian Island</i>	Charlotte..... N B	Campo Bello 402 or St. Andrews 535	<i>*Irma</i>.....345	Battle River, Alta	535-315
† <i>Indian Lorette</i>	Quebec- Montmorency, Q	(See Loretteville)	† <i>Iron Bound Cove</i> ...	Royal..... N B	Dean Lake 535
<i>Indianola Beach</i>	York NR..... O	Newmarket 529	<i>*Iron Bridge</i>	Algoma E.R. O	529-149
<i>Indian Path</i>	Queens- Lunenburg..... N S	Lunenburg 529	<i>Irondale</i>	Victoria..... O	West Shefford 529,
<i>Indian Point</i>	Queens- Lunenburg..... NS	Martins River 529	<i>Iron Hill</i>	Brome- Missisquoi..... Q	535
<i>Indian River</i>	Peterboro' WR... O	535-34	† <i>Iron Mines</i>	Inverness- Richmond..... NS	Orangedale 529
<i>Indian Springs</i>	Macdonald..... M	529-227	<i>Iron River</i>	Athabaska..... A	Bonnyville 529
<i>Indian Town</i>	St. John-Albert NB	(Sub. P. O. of St.	<i>Ironside</i>	Wright..... Q	535-27
<i>Indus</i>	Bow River..... A	535-248 [John city]	<i>Iron Springs</i>	Lethbridge..... Alta	535-237
<i>Ingalls Head</i>	Charlotte..... N B	Grand Manan 403	<i>Ironville</i>	Cape Breton N- Victoria..... N S	Barachois 529
<i>Ingelow</i>	Neepawa..... M	529-245	<i>*Iroquois</i>.....956	Grenville- Dundas..... O	529-83
<i>*Ingersoll</i> ...5,782	Oxford..... O	535-38-46-53	<i>Iroquois</i>	Restigouche- Madawaska..... NB	via Edmundston
† <i>Ingersoll, North</i>	Oxford..... O	535-53 529-203			
† <i>Ingleside</i>	Royal..... N B	535-397			
<i>Ingleswood</i>	Peel..... O	529-192, 535-39			

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*Iroquois Falls 1302	Cochrane.....O	649-5	James Island.....	Nanaimo.....BC	450-6, 464
Irricana.....150	Bow River.....A	535-235-240, 529-316	†Jameson.....	Qu'Appelle.....S	529-25
Irvine.....261	Medicine Hat.....Alta	535-325	James River	Red Deer.....A	Olds 535
Irvine.....	Kamloops.....BC	529-347	Bridge.....		
Irvine Landing.....	Vancouver N.....BC	455 (Landing n. Pender Harbor)	James River Sta.	Antigonish-Guyaborough NS	529-17
Irvington.....	Melfort.....S	529-272	Jamesville.....	Cape Breton N.-Victoria.....NS	McKinnon Harbo'r 529
*Isaacs Harbour	Antigonish-Guysboro' N.S	368 or Antigonish 529	Jamesville West.	Cape Breton N.-Victoria.....NS	McKinnon Harbo'r 529
Isaacs Harbour N.	Antigonish-Guysboro' N.S	Isaacs Harbour 368	†Jamot.....	Nipissing.....O	Rutter 535
Isabella.....	Marquette.....M	529-244	Janetville.....	Durham.....O	Lindsay 529, 535
†Isbester.....	Algoma W.R.....O	535-67	†Janeville.....	Gloucester.....N.B	529-60
Isbarn.....	Kindersley.....S	529-273	Janow.....	Springfield.....M	529-160 (R.R. name Elma)
†Islerwood.....	Kenora.....	Fort Frances 529	Janow Corners.....	Prince Albert.....S	Meath Park 53
Island Brook.....	Rainy River.....O		*Jansen.....154	Humboldt.....Sask	535-156
Island Falls.....	Compton.....Q	Cookshire 535	Janvin Harbour	Inverness-Richmond.....NS	via Arichat, N.S. or Louisdale 529
†Island Falls.....	Cochrane.....O	649-6	†Jardine.....	N. Westminster BC	514
Island Grove.....	Mackenzie.....S	105	Jardine Brook.....	Victoria-Carleton.....NB	529-52
Island Hill.....	York N.R.....O	Newmarket 529	†Jardineville.....	Kent.....N.B	Rexton 529
Island Lake.....	Nth. Battleford.....S	Meadow Lake 535	Jarlsberg.....	Parry Sound.....O	Bear Lake 529
Island River.....	Churchill.....M	179 or Iford 529	Jarnac.....	Labelle.....Q	Papineauville 535
Island View.....	Gloucester.....N.B	Shippigan 529	Jaroslaw.....	Selkirk.....M	Finns 535
	Cape Breton N.-Victoria.....NS	Christmas Isl. 529	†Jarratt.....	Simcoe N.R.....O	Carley 535
*Islay	Battle River.....Alta	529-260	Jarrow.....	Battle River.....Alta	529-245
Isle aux Coudres.	Charlevoix-Saguenay.....Q	Baie St. Paul 529	*Jarvis.....591	Athabaska.....A	645-1
Isle aux Grues.....	Montmagny L'Islet.....Q	Montmagny 529	†Jarvis River.....	Haldimand.....O	529-196-209, 712
Isle Dupas.....	Berthier-Maskinonge.....Q	Berthierville 535	†Jarvis River.....	Fort William.....O	West Fort William 529, 535
Isle Maligne.....455	Lake St. John-Roberval.....Q	505-1	Jasmin.....82	Yorkton.....Sask	529-245
†Isle Perrot.....	Vaudreuil-Soulanges.....Q	529-83 (Isle Perrot Nord, P.O.)	*Jasper.....	Jasper-Edson.....A	529-320
Isle Pierre.....	Cariboo.....BC	529-350	Jasper.....	Grenville-Dundas.....O	535-68
†Isles aux Outardes	Charlevoix-Saguenay.....Q	349-1	Jasper Park Lodge.....	Jasper-Edson.....A	Jasper 529
†Isles de Mai.....	Charlevoix-Saguenay.....Q	via Shelter Bay	†Jaydot.....	Medicine Hat.....Alta	535-170
Islets Caribou.....	Charlevoix-Saguenay.....Q	via Trinity Bay	Jean Cote.....	Peace River.....A	Girouxville 645
*Isle Verte	Témiscouata.....Q	529-50	Jean Dechene.....	Chicoutimi.....Q	Arvida 529, 685
Isle Verte Ouest.....	Témiscouata.....Q	Isle Verte 529	Jeanne Mance.....	Pontiac.....Q	Val d'Or, 529
*†Islington.....	York W.R.....O	535-35	Jeanettes Creek	Kent.....O	529-209, 712
Isbas.....	Vegreville.....A	Two Hills 535	Jedburgh.....	Yorkton.....S	529-278
Isoudun.....	Lotbinière.....Q	Laurier 529	Jeddore Oyster Ponds.....	Halifax.....N.S	Musquodoboit Harbour 529
Italy Cross.....	Queens-Lunenburg.....NS	529-25	†Jedway.....	Skeena.....BC	455
*Ituna.....422	Melville.....Sask	529-245	†Jefferson.....	York NR.....O	King 52
Ivanhoe.....	Hastings-Peterborough.....O	535-34	†Jefferson.....	Lethbridge.....A	535-247 (Owendale P.O.)
†Ivry.....	Terrebonne.....Q	535-23 (Ivry Nord P.O.)	Jeffrey.....	Athabaska.....A	Clyde 529
Ivry.....	Témiscouata.....Q	Notre Dame du Lac 700	Jeffry.....	Royal.....NB	Sussex 529
Ivry Nord.....	Terrebonne.....Q	535-23 (R.R. n. Ivry)	Jellicoe.....	Port Arthur.....O	529-131
Ivy.....	Dufferin-Simcoe.....O	Thornton 529	†Jellicoe.....	Yale.....BC	535-91 (BankeirPO)
Ivy Lea.....	Leeds.....O	Landsdowne 529	†Jelly.....	Leeds.....O	535-58
Jackfish.....	Port Arthur.....O	535-66	Jellyby.....	Leeds.....O	535-68 (R.R. n. Jelly)
Jack Fish Lake.....	The Battlefords.....S	Meota 529	Jenney.....	Royal.....NB	Gagetown 529
†Jackson.....	N. Westminster BC	514	Jenner.....	Medicine Hat.....Alta	535-246
†Jackson.....	Kamloops.....BC	529-347	†Jericho Beach.....	Vancouver S.....BC	via Vancouver
Jackpine.....	Fort William.....O	Fort William 529, 535	†Jerome.....	Algoma E.R.....O	Ramsey 535
†Jackpine.....	Port Arthur.....O	529-131	Jersey Cove.....	Gaspé.....Q	Gaspé 529
†Jackson.....	Cumberland.....NS	Thomson 529	Jersey Cove.....	Cape Breton N.-Victoria.....NS	368 or via North Sydney
†Jackson Bay.....	Comox-Alberni BC	455	†Jerseyville.....	Wentworth.....O	703
†Jacksonboro'.....	Cochrane.....O	529-154	Jesmond.....	Cariboo.....BC	Kelly Lake 650
†Jackson Manion	Kenora.....	156 or Hudson 529	†Jessica.....	Fraser Valley.....BC	535-91
	Rainy River.....O		†Jessop Falls.....	Prescott.....O	Plantagenet 585
*Jackson's Point.....	York N.R.....O	Sutton 529	Jessopville.....	Dufferin-Simcoe.....O	Shelburne 535
†Jacobs.....	Port Arthur.....O	529-156	Jesus-Ouvrier.....	Quebec W & S.....Q	via Quebec City.
Jaco Hughes.....	Matapedia-Matane.....Q	Matane 528	Jeune Landing.....	Comox-Alberni BC	450-2
†Jacques Cartier	Portneuf.....Q	Donnacona 529	Jewellville.....	Renfrew S.R.....O	Harry's Bay, 529
Jacquet River.....	Restigouche-Madawaska.....NB	529-50	†Joannes.....	Pontiac.....Q	529-119
Jafray.....	Kootenay E.....BC	535-69	†Joeko.....	Nipissing.....O	649
†Jaliletville.....	Kent.....NB	Coal Branch 529	†Joffre.....	Red Deer.....Alta	529-319
†Jalbert.....	Restigouche-Madawaska.....NB	St. Basil 529, 535	Joggin Bridge.....	Digby-Annapolis-Kings.....NS	Smith's Cove 562
			*Joggins... 1,109	Cumberland.....NS	621 (R.R. name Joggins Mines)

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<i>Jogues</i>	Cochrane.....O	Stavert 502	<i>*Kakabeka Falls</i>	Fort William.....O	529-132
Johnsborough.....	Swift Current..S	Prelate, 535	Kakawis	Connox-Albemi BC	450-2
†Johnson's Croft..	Royal.....N B	Oak Point 529	Kaladar Station.....	Frontenac.....O	535-34
Johnsons Landing..	Kootenay W....BC	445-3	†Kalamalka.....	Yale.....B C	529-351, 535-76
†Johnson's Mills..	Westmorland N B	Dorchester 529	<i>Kaleden</i>	Yale.....B C	535-93
†Johnson's River..	Queen's.....P E I	Mount Albion 529	<i>Kaleida</i>	Lisgar.....M	Manitow 535
Johnstown.....	Inverness.....NS	St. Peters 529	<i>Kaleland</i>	Vegreville.....A	535-164
	Richmond.....NS		Kalya.....	Prince Albert...S	Prince Albert 529,
<i>Johnville</i>	Compton.....Q	535-7	<i>*Kaministiquia</i>	Port Arthur.....O	535-61
†Johnville.....	Victoria.....	Bath 535	<i>*Kamloops</i> 5,959	Kamloops.....B C	535-70, 529-351
<i>*Joliette</i> ..12,749	Carleton.....N B		†Kamloops Jct.....	Kamloops.....B C	529-347-551
	Joliette-L'Assomption-Montcalm Q	535-17, 529-85	<i>Kamouraska</i> 571	Kamouraska.....Q	St. Pascal 529
<i>Jolymore</i>	Halifax.....N S	via Halifax, N S	<i>Kamouraska</i>		
<i>Joly</i>	Lotbinière.....Q	529-86			
Jones Falls.....	Leeds.....Q	Elgin 529			
<i>*Jonquière</i> 13,789	Kiocoutimi.....Q	529-105			
<i>Jordan</i>	Lincoln.....Q	529-203			
Jordan Bay.....	Shelburne-Yarmouth-Clare NS	Shelburne 529	<i>*Kandahar</i> ..67	Humboldt.....Sask	535-156
<i>Jordan Falls</i>	Shelburne-Yarmouth-Clare NS	529-26	<i>Kane</i>	Lisgar.....M	529-222
<i>Jordan Ferry</i>	Shelburne-Yarmouth-Clare NS	Shelburne 529	†Kanyengeh.....	Brantford City..O	via Brantford
	Shelburne-Yarmouth-Clare N		Kapasiwin Beach.....	Jasper-Edson...A	529-320
†Jordan Harbour..	Lincoln.....O	Vineland 529	<i>*Kapusksing</i>	Cochrane.....O	529-154, 240
<i>Jordan River</i>	Melfort.....S	Arborsfield 529			
<i>Jordan Station</i>	Lincoln.....O	529-203	<i>Kars</i>	Carleton.....O	Osgoode 535
Jordanville.....	Antigonish.....	Sherbrooke 367 or	†Karsdale.....	Digby-Annapolis-Kings NS	Annapolis Royal 562
	Guysboro N. S.	Antigonish 529	<i>Kashabowie</i>	Fort William.....O	529-132
Joseph Farm.....	Wright.....Q	Maniwaki 535	<i>*Kaslo</i>	Kasil.....	529-99
†Josephsburg.....	Waterloo S R....O	Petersburg 529	Katcpwa Beach.....	Kootenay W....BC	535-82, 446-3
†Joubert.....	Matapedia.....	Sayabec 529		Melville.....S	Lebret 529
	Matane.....Q		<i>Katevale</i>	Stanstead.....Q	Magog 535
<i>Jossard</i>	Peace River.....A	645-1	†Kathleen.....	Peace River.....A	645-1 (Doussal PO)
†Joyal.....	Drummond.....	Princeville 529	<i>Kathryn</i>	Bow River.....A	529-316
	Arthabaska.....Q		<i>Katrine</i>	Neepawa.....M	529-226
<i>*Joyce</i>	Vancouver ER BC	via Vancouver, BC	<i>Katrine Station</i>	Parry Sound.....O	529-193
Joyceville.....	Frontenac.....	via Kingston	Kavanagh.....	Wetaskiwin..Alta	535-227
Joynt (Summer Office).....	Addington.....O	Alcove 535	Kawartha Park.....	Peterboro' W. R.	Lakefield 529
	Wright.....Q		Kawene.....	Fort William.....O	529-132
Jubilee.....	Cape Breton N.-Victoria N S	McKinnon Harbor 529	<i>Kayville</i>	Wood Mountain S	535-165
†Jubilee.....	N. Westminster BC	514	<i>Kazabazua</i>	Wright.....Q	535-27 (PO 24 miles from R R)
†Judah.....	Peace River.....A	645-3	Kazabazua Stat'n.....	Wright.....Q	535-27 [from R R]
†Juddhaven.....	Muskoka-Ontario O	420	Kealey Springs.....	Maple Creek..Sask	Piapot 535
<i>Judge</i>	Timiskaming.....	New Lisheard 645	<i>*Kearney</i> ..34	Parry Sound.....O	529-215
<i>Judique</i>	Inverness.....NS	529-33	<i>Kearns</i>	Timiskaming.....O	Cheminists 649
	Richmond N S		<i>Keatley</i>	N. Battleford..S	529-283
<i>Judique Intervale</i>	Inverness.....NS	Judique 529	Keats Island.....	Vancouver N BC	455, 465
	Richmond.....NS		Kedgemakooke.....	Digby-Annapolis-Kings NS	Caledonia 529
<i>Judique North</i>	Inverness.....NS	Judique 529	<i>Kedgwick</i>	Restigouche-Madawaska NB	529-52
	Richmond.....NS		<i>Kedgwick River</i>	Restigouche-Madawaska NB	Kedgwick 529
<i>Judique South</i>	Inverness.....NS	Judique 529			
	Richmond.....NS		<i>Kedleston</i>	Lake Centre.....S	535-159
<i>Jullen</i>	Portneuf.....Q	Lachevrotiere 535	<i>Keefer's</i>	Fraser Valley..BC	535-70
Julius.....	Springfield.....M	535-51	<i>*Keeler</i>	Moose Jaw.....Sask	535-153
Jumbo Gardens.....	Port Arthur.....O	Port Arthur 529, 535	Keenan Siding.....	Northumberl'd NB	529-79
Jumping Pound.....	Calgary W....Alta	Cochrane 535	<i>*Keene</i>	Peterboro' W. R.	529-169
†Junesau.....	Portneuf.....Q	Pont Rouge 535	Keep Hills.....	Jasper-Edson...A	Duffield 529
<i>Juniata</i>	Rosetown-Biggars	529-245	<i>Keewatin</i> ..1,481	Kenora.....	535-61
<i>Juniper</i>	Victoria.....	529-61	Keewaydin Camp.....	Rainy River.....O	
	Carleton.....NB		Kegaska.....	Timiskaming.....O	418
†Juniper Island..	Hastings.....	Lakefield 529	Charlevoix.....	Charlevoix.....	123 or via
<i>Juniper Station</i>	Victoria.....NB	529-51		Saguenay.....Q	Natashquan
	Carleton.....NB		<i>Keg River</i>	Peace River.....A	174, 443 (Landing 40 miles from PO)
<i>Junor</i>	Nth. Battleford..S	535-183	<i>Kegworth</i>	Qu'Appelle..Sask	529-258
†Jura.....	Kamloops.....BC	535-91	Keithley Creek.....	Cariboo.....BC	Williams Lake 650
<i>Justice</i>	Brandon.....M	529-245	†Keld.....	Dauphin.....M	Dauphin 529
Kaboni.....	Algoma E.....O	Little Current 535 or via Manitowaning	<i>Kelfield</i>	Kindersley.....S	535-166
			<i>Kelliher</i>	Yorkton.....Sask	529-245
<i>Kagawong</i>	Algoma E R.....O	438, or Little Current 535	<i>Kelloe</i>	Marquette.....M	535-101
<i>Kahehe Lake</i>	Muskoka-Ontario O	Kilworthy 529	<i>Kelly</i>	Bonaventure.....Q	St. Godfroi 529
<i>Kahwin</i>	Vegreville.....A	Andrew 535	†Kelly Lake.....	Cariboo.....BC	650
			Kelly-Newton.....	Wright.....Q	Kazabazua 535
			†Kelly's.....	Middlesex E.....O	529-188 (Belton, P.O.)
			Kelly's Cross.....	Queen's.....P E I	N'th Wiltshire 529

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*Kelowna . . . 5,118	Yale B C	629-351, 445-6, 460	†Kerwood	Middlesex W R . . O	529-203
Kelsey	Camrose A	529-324	Kessler	Battle River . . . Alta	Hughenden 535
Kelsey Bay	Comox-Alberni BC	via Sayward	†Kessock	Yorkton Sask	529-278
Kelso	Halton O	535-35 (R R name: Christie)	Keswick	York N R O	Newmarket 529
†Kelso	Cochrane O	649 (Goldlands PO)	†Kewick	York-Sunbury . NB	535-301
Kelso Station	Qu' Appelle . . Sask	529-258	†Kewick Ridge . . .	York-Sunbury . NB	Keswick 535
Kelstern	Swift Current . . S	535-172	Ketchen	Mackenzie N S	529-239
Keltic Lodge	Cape Breton N .	via Ingonish	Ketch Harbour . .	Halifax N S	via Halifax, N S
	Victoria NS		†Ketepec	St. John-Albert NB	535-307
*Kelvington . . 698	Mackenzie M	529-239	Kettleby	York N R O	Aurora 529
*Kelwood	Neepawa M	529-229	Kettleby	Swift Current . . S	529-289
Kemble	Grey N R O	via Owen Sound, C	†Kettle Rapids . . .	Churchill M	529-246
Kemnay	Brandon M	535-112-118	Kettle Valley . . .	Yale B C	535-91
Kempt	Queens- Lunenburg . . NS	Caledonia 529	Kewville	Red Deer Alta	Innisfail 535
Kempt Road	Inverness- Richmond . . NS	Macintyre Lake 52	Kew	Calgary E R . . . A	Calgary 529, 535
†Kempt Town . . .	Colchester- Hants N S	Riversdale 529	Kewagana	Pontiac Q	Cadillac 529
*Kemptville . 1,232	Grenville-Dundas O	535-59	Kewanna	Neepawa M	Alonsa 529
Kemptville	Shelburne-Yar- mouth-Clare . NS	Brazil Lake 562	Kewstoke	Inverness- Richmond . N S	Orangedale 529
Kenabeek	Timiskaming . . . O	549-4	Keyes	Neepawa M	535-100
Kenaston . . . 235	Lake Centre . . . O	529-255	Key Harbour . . .	Parry Sound . . . O	529-134
Kendal	Durham O	Newcastle 529, 53	Key Junction . . .	Parry Sound . . . O	529-130-134
Kendal Station 137	Weyburn Sask	529-238	†Keyson	Cochrane O	649-3
†Kendry	Peterboro' W R . O	535-34	†Key Stone Camps .	Nipissing O	419
Kenilworth	Wellington N R . O	535-41	†Keyes ton	Lake Centre . . . O	529-268
Kenloch	Inverness- Richmond . N S	Strathlorne 529	Khartum	Renfrew S R . . . O	Caldwell 529 or Eg- lingtonville 529, 535
Kenmore	Carleton O	Russell 633	†Khedive 112	Weyburn Sask	535-170
†Kennaway	Victoria O	Highland Grove 52	†Kiamika	Labelle Q	Barrette 535
†Kennebecasis Is.	Royal N B	via St. John, N F	†Kiawanna Beach .	Grey N O	Meaford 529
Kennedy . . . 223	Qu' Appelle . . Sask	535-154	†Kidd	Cariboo B C	529-350
†Kennedy	N. Westminster BC	514	†Kikino	Athabasca . . . A	Lac la Biche 645
Kennedy Bay . . .	Victoria O	Dun-ford 535	†Kilbride	Halton O	Flamboro' 535
Kennetcook	Colchester- Hants NS	562-3	†Kilburn	Victoria- Carleton . . . NB	535-309
†Kenney	Timiskaming . . . O	649	Kildare	Joliette	Joliette 535, 529
Kennington Cove	Inverness- Richmond . NS	Louisburg 638	†Kildonan	L'Assomption- Montcalm . . . Q	
*Kenogami . . 6,579	Chicoutimi . . . Q	Jonquière 529	†Kildonan	Comox-Alberni BC	450-2, 456, or Port Alberni 535
Kenogami Lake . .	Timiskaming . . . O	649	†Kildonan West . .	Springfield . . M	via Winnipeg
Keno Hill	Yukon	via Mayo Landing	†Kilfoil	1785 Main St. . .	Winnipeg City
*Kenora 7,745	Kenora- Rainy River . . . O	535-51, 155, 156, 18	†Kilgard	Victoria Carleton . . . N B	Bath 535
†Kenossee Park . .	Assiniboia S	Carlyle 529, 535	†Kilkerran	Fraser Valley . . BC	Abbotsford 514 535
*Kensington . . 767	Prince P E I	529-1	†Killoaloe	Cariboo BC	Dawson Creek 645
Kensington Hgts.	207 M. Pleasant Av.	Sub PO of London	†Killoaloe Stn . . 628	Renfrew S R . . . O	529-214
†Kensington Point	Algoma WR O	Desharats 535	†Kilally 179	Renfrew S R . . . O	529-214
†Kensmith	Rosetown-Biggars S	Biggar 535, 529	†Kilham 430	Meville S	535-155
Kenstone Beach . .	Victoria O	535-45 (Rly. name: Kenstone)	†Killam A	Camrose A	535-232
†Kent	Halifax N S	529-16	†Killam	Westmorland . NB	529-68
Kent Boom	Kent N B	Buctouche 529	†Killam's Mills . .	Westmorland . NB	Killam 529
*Kent Bridge . . .	Kent O	535-42	†Killarney	Algoma E R . . . O	438, or Little Current 535
Kent Junction . . .	Kent N B	529-40-50	†Killarney 1091	Souris M	535-117
Kent Lake	Kent N B	529-40	†Killarney Lake . .	Battle River . . Alta	Hayter 535
Kenton	Brandon M	535-110	†Killedar	Wood Mountain . S	535-181
*Kentville . . 3,928	Digby-Annapolis- Kings NS	562-1-2	†Killeen	Wellington SR . O	535-36
Kentville Sanatorium	Digby-Annapolis- Kings NS	Kentville 562-1-2	Killowen	Victoria- Carleton . . . N B	Beechwood 535
*Kenville	Churchill M	529-230	†Kilmarnock	Argenteuil . . . Q	Marelan 535
Keoma	Bow River . . . Alta	535-235	†Kilmonock	Lanark	Smiths Falls 529, 535
Keppel	Rosetown-Biggars S	535-158, 529-245 (R R name: Mead on 529)	Kilronan	N. Battleford Sask	St. Walburg 529
Keppoch	Inverness- Richmond . N S	Strathlorne 529	Kilsyth	Grey N R O	via Owen Sound
*Keremeos	Yale B C	585-20	Kilwinning Sidg . .	Prince Albert . . S	529-256
†Kerensky	Vegreville . . . A	529-318	Kilworthy	Muskoka-Ontario O	529-193
Kergwenan	Dauphin M	Laurier 529	Kimball	Lethbridge . . Alta	Cardston 535
†Kerrisdale	Vancouver S . . BC	511 or Vancouver	†Kimballs	Lambton WR . . . O	623-37
*Kerrobot . . . 711	Kindersley . . . S	535-153-167-233	†Kimberley	Grey NR O	Flesherton 535
Kerrowgare	Pictou NS	Sunnybrae 529	*Kimberley	Kootenay E . . BC	535-83
*Kerrowood	Middlesex WR . . O	529-203 (R R name: Kerwood)	†Kimberley	Mégantic- Frontenac . . Q	Pleassisville 529
Kersley	Cariboo B C	650	†Kinbrae	Melville S	Bredenbury 535
			†Kinburn	Carleton O	529-214
			†Kincard 271	Wood Mountain . S	535-170
			†Kincardine 2,507	Bruce O	529-182
			†Kincardine	Victoria- Carleton . . . NB	Kilburn 535

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Kinoolith	Skeena..... B C	455	Kirkhill.....	Cumberland.. N S	Parrsboro' 549
Kincorth.....	Maple Creek... Sask	535-225	†Kirkhill.....	Glengarry..... O	Alexandria 529
Kindersley... 1235	Kindersley... Sask	529-252-285	*Kirkland Lake..	Timiskaming... O	649-7
*King.....	York N R.....	529-193	†Kirkman Creek..	Yukon.....	462-1
Kingcome Inlet..	Comox-Alberni BC	455	Kirkmount.....	Pictou..... N S	New Glasgow 529
†King Grove.....	Cape Breton N.-	Little Bras d'Or 529	Kirkness.....	Springfield... M	Gonor 535, 529
	Victoria..... N S		†Kirkpatrick.....	Bow River..... Alta	535-235
King Kirkland..	Timiskaming... O	649-7	Kirk's Ferry.....	Wright.....	535-27
†Kinglake.....	Norfolk..... O	535-46	Kirkton.....	Huron-Perth... O	St. Mary's 529, 535
*Kingman.....	Camrose..... A	529-316	Kirkwood.....	Northumberland	South Nelson 529
Kingross.....	Inverness.....	Inverness 529	Kirkwood.....	Inverness.....	Strathlorne 529
	Richmond... N S			Richmond... N S	
Kingsburg.....	Queens.....	Lunenburg 529	Kirouac.....	Dorchester... Q	St. Justine 675
	Lunenburg... N S		Kirriemuir.....	Acadia..... A	535-233
Kingsbury... 123	Richmond-Wolfe Q	535-8	Kisbey..... 295	Assiniboia... Sask	535-150
Kingsclear.....	York-Sunbury.. N B	529-58	Kiskisink.....	Portneuf..... Q	529-105
Kingscourt.....	Lambton-Kent.. O	Wanstead 529	†Kispiox.....	Skeena..... B C	Hazelton 529
Kingscroft.....	Stanstead..... Q	Ayers Cliff 675	Kissisnoing.....	Cherchill..... M	Sherridon 529
†Kingsey.....	Richmond-Wolfe Q	529-84 (Lorne P O)	*Kitchener. 35, 657	Waterloo NR... O	529-81-185, 578
*Kingsey Falls..	Drummond.....	Kingsey 529	Kitchener.....	Kootenay E... BC	McConnell 535
	Arthabaska... Q		Kitigan Station..	Cochrane..... O	529-154
Kingsford.....	Assiniboia... Sask	529-264	†Kitimati Mission	Skeena..... B C	455
†Kingsford.....	Frontenac.....	535-50		Battle River... Alta	529-260
	Addington... O		*Kitscoty..... 240	Skeena..... B C	529-350
Kingsgate.....	Kootenay E... BC	535-69	†Kitselas.....	Skeena..... B C	Terrace 529
†King's Head.....	Pictou..... N S	New Glasgow 529	†Kitsumkelum... B C	Skeena..... B C	529-350
Kingsland.....	Rosetown-Biggar	Marriott 535	Kiwikoski.....	Port Arthur... O	via Port Arthur
Kingsmere.....	Wright..... Q	Chelsea 535	Kleecoot.....	Comox-Alberni	Port Alberni 535
Kingsmill.....	Elgin..... O	via Aylmer		Alberni... B C.	
King's Park.....	St. Boniface... M	via Winnipeg	Kleefeld.....	Provencher... M	Otterburne 535
Kingsport.....	Digby-Annapolis	562-2, 389	Kleena Kleene... B C	Cariboo..... M	Williams Lake 650
	Kings..... NS		*Kleinburg.....	York NR..... O	535-48
*Kingston. 30, 126	Kingston City.. O	529-83, 535-61, 329-2-3	Klemtu.....	Skeena..... B C	455
	Digby-Annapolis	562-1	†Kleskun Hill... B C	Peace River... A	Clairmont 645
*Kingston.....	Kings..... NS		Klintonel.....	Maple Creek... Sask	Eastend 635
Kingston.....	Royal..... N B	Hammond Riv. 529	Klock.....	Renfrew NR... O	535-65
†Kingston Mills..	Frontenac.....	via Kingston	Klueys Bay.....	Muskoka-Ontario	Kilworth 529
Kingston Station.	Addington... O		Knappen.....	Medicine Hat Alta	Coutts 535
	Kingston City.. O	529-83 (Sub P O of Kingston, O.)	†Knee Hill.....	Bow River... Alta	535-235-249
†Kingsville.....	Kamloops..... BC	535-92	Knee Hill Valley	Red Deer..... Alta	Innisfail 535
*Kingsville... 2, 317	Essex S R..... O	656-2	†Knightington..	Renfrew N R... O	535-60 (R R name Fourth Chute)
Kingsville.....	Inverness.....	West Bay Rd. 529			
	Richmond... N S		Knight Inlet... BC	Comox-Alberni	455
Kingsway.....	Muskoka-Ontario	315 (Landing name Britannia)	Knob Hill.....	Wetaskiwin... A	Winfield 535
			†Knockholt.....	Skeena..... B C	529-350
Kiniestino..... 610	Melfort..... S	529-232	Knowles.....	Shelburne-Yar-	month-Clare NS
Kinkora.....	Prince..... P E I	529-2	*Knowlton..... 972	Brome-Missisquoi	535-4
Kinkley..... 93	Rosetown-Biggar	529-245, 535-158		Missisquoi... Q	342 or Knowlton
Kinloch.....	Mackenzie... S	Kelvington 529	†Knowlton.....	Missisquoi... Q	535
†Kinloss.....	Bruce S R..... O	Lucknow 529	Landing.....	Gaspé..... Q	Perce 529
*Kinnmount.....	Victoria..... O	529-171	Knox Bridge.....	Kamloops... BC	Kamloops 535, 529
Kinnmundy.....	Acadia..... A	Chinook 529	Knutsford.....	Battle River... A	Vermilion 529
Kinnaird.....	Kootenay W... BC	535-78	Koknee.....	Nanaimo..... B C	535-88
*Kinnear's Mills	Lotbiniere... Q	Robertson 675	Koksilah.....	Selkirk..... M	535-122
Kinosota.....	Neepawa..... M	Alonsa 529	Komarno.....	Widdlesex WR.. O	529-203-206, 535-42
Kinross.....	Queen's... P E I	Uigg 529	Komoka.....	Selkirk..... Man	Hodgson 529
Kinsao.....	Halifax..... N S	529-12	Koostatak.....	Kootenay Bay.. BC	443-3
†Kinsale.....	Ontario..... O	Brooklin 529	Kootenay Bay..	Kootenay W... BC	535-69
Kinsella.....	Camrose..... A	529-245	†Kootenay Landg	Algoma East... O	535-66
Kinsman's Corn'r	Digby-Annapolis	Woodville 562	†Kormak.....	Waterloo S R... O	Preston 529, 578
	Kings..... NS		†Kossuth.....	Kent..... N B	Richibucto 529
†Kinsol.....	Nanaimo..... BC	529-346	Kouchibouguac..	Port Arthur... O	529-156
Kintail.....	Huron NR..... O	Lucknow 529	†Kowkash.....	Vegreville..... A	Wostok 535
Kintore.....	Oxford..... O	Thamesford 535	†Krawak.....	Yorkton..... S	Wishart 535
Kinuso.....	Peace River... A	645-1	Kristnes.....	Mackenzie... S	Leslie Station 535
Kiosk.....	Nipissing..... O	529-137	Kronau.....	Weyburn..... Sask	535-150
†Kipawa.....	Pontiac..... Q	535-26, (Kippewa P O)	†Kronsgart.....	Lisgar..... M	535-113
	Nipissing..... O	Warren 535	Krugersdorf.....	Timiskaming... O	649
Kipling.....	Nipissing..... O	Warren 535	Krupp.....	Swift Current.. S	Fox Valley 535
Kipling Sta... 404	Assiniboia... S	529-258	Krydor..... 148	N. Battleford. Sask	529-256
Kipp.....	Lethbridge... Alta	535-90-236-237	Ksituan.....	Peace River... A	Spirit River 645
*Kippen.....	Huron-Perth... O	529-184	Kuest.....	Swift Current.. S	Hatton 535
Kippeva.....	Pontiac..... Q	535-26, (R R name Kipawa)			or Schuler 535
			Kulish.....	Dauphin..... M	Ethelbert 529
Kirkcaldy.....	Macleod..... A	535-236	†Kuper Island... BC	Nanaimo..... B C	Chemahinus 535
Kirkella.....	Brandon..... M	535-112-155	Kuroki.....	Mackenzie... S	529-259
*Kirkfield.....	Victoria..... O	529-170		Rosetown-Biggar	535-147
Kirkfield Park..	Portage la Prairie	via Winnipeg	*Kyle..... 234		

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Kylemore	Mackenzie	529-259	Lac des Ecorces ..	Labelle	Barrette 535
†Kynoch	Algoma E.R.	Dean Lake 535	Lac Desert	Labelle	Labelle 535
†Kyte	Inverness	529 24 (P) River	Lac des Isles	Labelle	Mont Laurier 535
Kyquot	Comox-Alberni BC	Tillard	Lac des Lys	Restigouche ..	Campbellton 529
La Baie	Nicolet	Chamisso Bay 450-2		Madawaska .. NB	
	Yamaska	529-108	Lac des Pins	Argenteuil	Pine Lake 529
La Baie Shawinigan ..	St. Maurice	Shawinigan Falls	Lac des Plages ..	Labelle	Lac Remi 529
1255	Lafleche	535, 529	Lac des Sept Isles	Portneuf	St. Raymond 529
La Baleine	Charlevoix	Les Eboulements	Lac du Bonnet ..	Springfield .. M	535-102, 195
	Saguenay	529	Lac du Cerf	Hull	Mont Laurier 535
Labarre	Lake St. John ..	529-105	Lac Dufail	Pontiac	529-121
	Roberval		Lac du Quinzieme	Matapedia	St. Noel 529
La Barrière	Berthier	St. Felix 535		Matane	
	Maskinonge		†Lac Echo	Terrebonne	Lesage 535
*Labelle	Labelle	535-23	Lac Edouard	Quebec	529-105
†Laberge	Vaudreuil	535-62		Montmorency ..	
	Soulanges		Lac Etchemin	Dorchester	St. Germaine 675
†Labissonnière ..	Champlain	535-29	Lac Francois	Terrebonne	St. Faustin 535
†Labonville	Compton	Scotstown 535	Lac Frontiere ..	Montmagny ..	675-1
La Bostonnais ..	St. Maurice	La Tuque 529		L'Islet	
	Lafleche		Lac Gatineau	Labelle	Mont Laurier 535
La Branche	Quebec	Giffard 676	Lac Gelinas	Terrebonne	Mont Tr'mb't 535
	Montmorency ..		Lac Gemont	Argenteuil	Montfort 529
Labrecque	Quebec	Charlesbourg	Lac Gordon	Terrebonne	Shawbridge 529, 535
	Montmorency ..		Lac Grave	Pontiac	Villemontréal 529
Labrie	Restigouche ..	Hazen 529	Lac Grosseau	Labelle	Papineauville 535
	Madawaska N B		Lac Guindon	Terrebonne	Shawbridge 535, 529
La Broquerie	Provencher	529-238	La Chaloupe	Charlevoix ..	via Riviere aux
†La Brosse Jct.	Chicoutimi	685		Saguenay	Graines
La Butte	Bonaventure	Nouvelle 529	Lachenaie	Joliette-L'Assomp	Terrebonne 535
Lac à Beauce	St. Maurice	529-120		tion-Montcalm ..	
	Lafleche		Lachevrotière ..	Portneuf	535-21, 529-120
†Lac à Belley	Lake St. John ..	529-105	Lachine	Jacques Cartier ..	529-83, or La Salle
	Roberval				535, Bridge to
Lacadena	Kindersley	529-273	Lachine Locks ..	Mount Royal ..	Caughnawaga
L'Acadie	St. John's-Iber-	529-87, 635-3	Lac Humqui	Matapedia	Dominion 529
	ville-Napierville Q			Matane	Amqui 529
Lac à Foin	Hull	Buckingham 535		Argenteuil	535-18
Lac à la Tortue	Champlain	535-19	†Lachute	Argenteuil	Lachute 535
Lac à la Truite	Terrebonne	Ste. Agathe 535	Lachute Mills ..	Labelle	Labelle 535
†Lacasse	Dorchester	St. Malachie 529	Lac Labelle		
Lac au Saumon	Matapedia	529-50	(Summer P.O.)		
1,703	Matane		Lac La Biche 642	Athabaska	645-2, 175
Lac aux Brochets ..	St. Maurice	529-120 (R R nam)	Lac La Biche ..	Athabaska	Lac la Biche 645
	Lafleche	Brochet		Mission	
Lac Aux Sables	Portneuf	529-92	Lac La Hache	Cariboo	650 [529
Lac aux Sables	Portneuf	529-92	Lac la Nonne	Jasper-Edson ..	Busby 645 or Gunn
Station			Lac la Pêche	St. Maurice ..	Shawinigan Falls
Lac Baker	Restigouche ..	529-118		Lafleche	529, 535
	Madawaska N B		Lac la Ronge	Prince Albert ..	193 or Prince
Lac Baker Nord ..	Restigouche ..	Boundary Shelter			Albert 529, 535
	Madawaska N B	529	Lac Lasalle	Joliette-L'Assomp	St. Felix 535
Lac Beauport	Quebec	via Quebec		tion-Montcalm ..	
	Montmorency ..		Lac Lavoie	Matapedia	Lac au Saumon
Lac Bellemare	St. Maurice	Shawinigan Falls		Matane	529
	Lafleche	529, 535	†Lac Lois	Chapleau	529-121
Lac Bellevue	Athabaska	St. Paul 529	Lac	Kenora-Rail'y Rr.O	535-51
Lac Bitobig	Wright	Messines 535	Lac Magloire	Peace River ..	Falher 645
Lac Blanco	Labelle	Bellerive Sta. 535	Lac Mance	Chapleau	Dupuy 529
Lac Blouin	Pontiac	Val d'Or 529	Lac Manitou Sud	Terrebonne	Ste. Agathe 535
Lac Bouchette	Lake St. John ..	529-105	Lac Marois	Terrebonne	529-99
624	Roberval		Lac Masson	Terrebonne	Ste. Marguerite 535
Lac Bouchette Sta	Lake St. John ..	529-105	†Lac Megantic ..	Compton	535-2-7, 675-2,
	Roberval				(R R Megantic)
Lac Brompton	Richmond-Wolfe	Bromptonville 529	†Lac Meluque ..	Matapedia	St. Noel 529
Lac Brule	Terrebonne	Ste. Agathe 535		Matane	[595
Lac Campton	Hull	Ruckingham 535	†Lac Mercie	Terrebonne	Mont Tremblant
Lac Carre	Terrebonne	St. Faustin 535	Lac Millette	Terrebonne	Mont Rolland 535
Lac Castagner	Chapleau	Barraute 529	Lac Noir	Joliette-L'Assomp	St. Felix 535
Lac Castor	Labelle	Annonciation 535		tion-Montcalm ..	
Lac Cayamant	Pontiac	†Jacefield 535	Lacolle	Chateauguay ..	630, 529-211
Lac Charlebois	Terrebonne	Ste. Marguerite 535		Huntingdon ..	
Lac Chat	St. Maurice	529-120	†Lacombe	Wetaskiwin	535-227-233-244
	Lafleche		Lac Conception ..	Labelle	Conception 535
Lac Connelly	Joliette-L'Assomp	St. Jerome 529, 535	†Lac Conception	Labelle	535-23 (R R name
	tion-Montcalm ..		Station		Conception)
Lac Cornu	Argenteuil	Ste. Agathe 535	Laconia	Queens-	Bridgewater 529
Lac David	Labelle	Barrette 535		Lunenburg N S	
Lac de l'Est	Kamouraska	East Lake 529	Lac Corey	Athabaska	Bonnyville 529
Lac des Aigles	Témiscouata ..	Cahano 700	Lacorne	Pontiac	Amos 529
Lac des Commissaires ..	Lake St. John ..	Lac Bouchette 52	Lac Corniche	Joliette-L'Assomp	Ste. Agathe 535
	Roberval			tion-Montcalm ..	

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Lacoste	Labelle	Que 535-23	LaHave	Queens- Lunenburg ..	NS Bridgewater 529
Lac Paquin	Terrebonne ..	Q Val David 535	La Have Island ..	Queens- Lunenburg ..	NS Bridgewater 529
Lac Pauzé	Joliette-L'Assomp- tion-Montcalm ..	Q Rawdon 529	Laidlaw	Fraser Valley ..	BC 529-347
Lac Pelletier	Maple Creek	S Neville 535	Laird	Rosthern	S 529-261
Lac Pimibina	Joliette-L'Assomp'n -Montcalm	Q Ste. Agathe 535	Lavret	Quebec E.	Q Sub. P.O. of Quebec
Lac Pinault	Matapedia- Matane	Q Amqui 529	Lajord	Weyburn	Sask 535-150
Lac Pitre	Matapedia- Matane	Q Lac au Saumon 529	Lake	Hastings- Peterborough ..	O Coe Hill 529
Lac Quenouille	Terrebonne	Q Ste. Agathe 535	Lake Ainslie	Inverness- Richmond ..	NS Strathlorne 529
Lac Quinn	Joliette-L'Assomp- tion-Montcalm ..	Q Ste. Julie 529	Lake Ainslie	Inverness- Richmond ..	NS Strathlorne 529
†Lac Remi	Labelle	Q 529-99 (P.O. St. Remi d'Amherst)	Lake Ainslie	Richmond ..	NS Orangedale 529
Lac Renaud	Terrebonne	Q Mont Rolland 535	Lake Ainslie	Inverness- Richmond ..	NS Strathlorne 529
Lac Ricard	Joliette-L'Assomp- tion-Montcalm ..	Q Rawdon 529	Lake Alma	Weyburn	Sask 535-142
La Croche	St. Maurice- Lafleche	Q Fitzpatrick 529	Lake Annis	Shelburne-Yar- mouth-Clare ..	NS 562-1
Lac Rocher	Joliette-L'Assomp- tion-Montcalm ..	Q Joliette 529, 535	Lake Aylmer	Megantic- Frontenac ..	Q St. Gerard 875
Lacroix	Beauce	Q St. Georges 675	Lakeburn	Westmorland ..	NB Moncton 529
Lac Roy	Terrebonne	Q Val Morin 535	Lake Centre	Queens- Lunenburg ..	NS Bridgeport 529
Lac Saguy	Labelle	Q 535-23	Lake Chapleau	Argenteuil	Q 529-96 (Chapleau [St'n PO])
Lac Ste. Anne	Jasper-Edson ..	A Gunn 529	Lake Charlotte	Halifax	NS Musquodoboit Harbour 529
Lac St. Charles	Quebec- Montmorency ..	Q Loretteville 529	†Lake Chevreuil ..	Argenteuil	Q 529-99
Lac Ste. Croix	Lake St. John- Roberval	Q Metabetchouan 529	†Lake Clear	Renfrew N.R.	O Eganville 529, 535
Lac St. Joseph 18	Portneuf	Q 529-105	Lake Couchiching ..	Muskoka-Ontario ..	O Longford 529
Lac Ste. Marie	Wright	Q Kazabazua 535	*Lake Couchiching ..	Nanaimo	BC 535-89, 529-346
Lac St. Paul	Labelle	Q Mont Laurier 535	Lake Doucette	Sherburne-Yar- mouth-Clare ..	NS Hectanooga 562
Lac St. Thérèse	Cochrane	O via Hearst	Lake Edward	Victoria- Carleton	NB Grand Falls 529, 536
Lac Sauvage	Temiscouata ..	Q Cabano 700	Lake Egmont	Halifax	NS Carleton Place 529
Lac Sergeant	Portneuf	Q 529-105	Lake Eliza	Athabaska	A Mymn 535
Lac Simon	Labelle	Q Conception 535	Lake Erick	Fraser Valley ..	BC Deroche 535
Lac Supérieur	Terrebonne	Q St. Faustin 535	Lake Erioch	Argenteuil	Q Lachute 535
Lac Thibault	Temiscouata ..	Q La Baker 529	Lakefield	Peterboro' WR ..	O 529-17
Lac Tremblant	Terrebonne	Q Mont Tremblant 535	*Lakefield	Pontiac	Q 849-7
Lac Tremblant	Labelle	Q Mont Tremblant 535	†Lake Fortune	Prince Albert ..	S Bodmin 529
Lac Trois	Montmagny- L'Islet	Q Trois Saumons 529	Lake Four	Portage la Prairie ..	M 529-231
Lac Unique	Restigouche- Madawaska ..	NB Ledges 700	Lake Francis	Digby-Annapolis- Kings	NS Berwick 562
Lac Vert	Humboldt	Sask 535-157 [379]	Lake George	Baffin Island ..	NWT via Churchill 529
Lac Cyr	Gaspé	Q Grand Entry 347,	Lake Hill	Nanaimo	BC (Sub PO of Victoria)
Ladder Valley	Prince Albert ..	S Big River 529	Lakehurst	Peterboro' W.R. ..	O Lakefield 529
Lac Decharge	Chicoutimi	Q Jonquiere 529	Lake Isle	Jasper-Edson ..	A Entwistle 529
*Ladner	N. Westminster ..	BC via Vancouver, BC	†Lake Joseph	Muskoka- Ontario	O (Barre- sedale P.O.)
Ladrière	Rimouski	Q St. Fabien 529	†Lake Kathryn	Skeena	BC 529-350
*La Durantaye	Bellechasse	Q 529-115	Lake L'Acadigan ..	Terrebonne	Q Shawbridge 535,
Lady Lake	Mackenzie	S 529-276	Lakeland	Portage la Prairie ..	M 529-228 [529]
*Ladysmith	Nanaimo	BC 535-88	†Lakeland	Cumberland ..	NS 549
Ladysmith	Pontiac	Q Shawville 535	†Lake la Rose	Digby-Annapolis- Kings	S Annapolis Royal
†Ladysmith	Neepawa	M 529-258	Lake Lenore 241	Humboldt	Sask 529-272
Ladywood	Springfield ..	M Beauséjour 535	Lake Louise	Calgary W.	Alta 535-225
La Ferme	Chapleau	Q 529-120	†Lake Madge	Mackenzie	S Kamack 529
Laferté	Chapleau	Q 529-121	Lake Majean	Jasper-Edson ..	A Gunn 529
Lafamme	Montmagny- L'Islet	Q St. Pierre 529	†Lake McGregor ..	Macleod	A Milo 535
*Lafleche	Wood Mountain ..	S 535-170	†Lake Megantic	Compton	Q see Megantic
Laford	Athabaska	A St. Paul 529	Lake Memphre- magog	Stanstead	Q Magog 535
†Lafontaine	Simcoe E.R.	O Penetang 529	Lake Midway	Digby-Annapolis- Kings	NS Digby 562
†Lafontaine	Kamouraska	Q 529-118 (Deniau PO)	†Lake Munro	Digby-Annapolis- Kings	NS Annapolis Royal
Laforce	Pontiac	Q Laverlochere 535	Lakenheath	Wood Mountain ..	S 535-140
†Laforest	Nipissing	O 529-130	†Lake Opinicon ..	Frontenac- Addington ..	O Chaffey's Locks 529
†La France	Montmagny- L'Islet	Q L'Islet 529	Lake Park	Lanark	O Carleton Place 535
†La Gabelle	Three Rivers	Q 535-29 (Gabelle PO)	Lake Paul	Digby-Annapolis- Kings	NS Berwick 562
Lagacé	Bonaventure	Q Matapedia 529	Lakeport	Northumberland ..	O 535-50
Lagacéville	Northumberland ..	NB Newcastle 529	Lake Ramsay	Queens- Lunenburg ..	NS Chester Basin 525
La Girardais	Bonaventure	Q Pte. a la Garde 529	†Lake St. Joseph ..	Portneuf	Q (See Lac St. Joseph)
La Glace	Peace River	A Sexsmith 645			
La Glacière	Berthier	Q St. Felix 535			
La Gorgondière	Maskinonge	Q via Portneuf			
La Grande Pointe ..	Portneuf- Charlevoix- Saguenay	Q Petite Rivière 529			
Lahaieville	Athabaska	A Athabaska 529			

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 81-87	POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 81-87
Lake St. Peter...	Hastings-Peterborough. O	529-147	Lanfome.....	Acadia..... A	529-252
†Lake Saskatoon	Peace River..... A	Wembley 645	Lang.....278	Weyburn..... Sask	535-151
Lakeside.....	Oxford..... O	535-53	Lang.....	Peterboro' WR. O	Keene 529
†Lakeside.....	Jacques Cartier. Q	529-83, 535-33	Langbank.....	Q'Appelle..... Sask	529-258
†Lake Stream.....	Kent..... N B	Chipman 529, 535	Lang Bay.....	Vancouver N... BC	455
Lake Thelma.....	Acadia..... A	Fleet 535	Langdon.....	Bow River..... A	535-225-236
Laketon.....	Kent..... N B	Chatham 529	†L'Ange Gardien.	Quebeco- Montmorency.. Q	876
Lake Uist.....	Inverness- Richmond..... NS	St. Peters 529	*Langenburg. 403	Melville..... Q	535-101
Lakevale.....	Antigonish- Guysborough NS	Antigonish 529	Langevin.....	Dorchester..... Q	Ste. Justine 875
Lake Valley.....	Moose Jaw..... S	529-271	Langford Park...	Jasper Edson... A	Wabamun 529
†Lake Verde.....	Queen's..... P E I	529-5-9	Langford Station	Nanaimo..... BC	535-88
†Lake Victoria...	Nipissing..... Q	Egan Estate 529	Langham..... 311	N. Battleford. Sask	529-280
Lakeview.....	Argenteuil..... Q	Weir 529	Langlais.....	Lake St. John- Roberval..... Q	Isle Maligne 505
Lakeview.....	Digby-Annapolis- King's..... NS	Springfield 529	*Langley Prairie	N. Westminster. BC	514
Lakeview.....	Peel..... Ont	529-207	†Langlois.....	Bellechasse..... Q	529-118
Lake View House	Portneuf..... Q	Ste. Catherine 529	†Langmuir.....	Port Arthur... O	529-131
†Lakeview Park.	Ontario..... O	529-151	Langruth.....	Portage la Prairie	529-228
Lakeville.....	Victoria- Carleton..... N B	529-58	Langstaff.....	York N.E..... O	Richmond Hill 529
Lakeville.....	Digby-Annapolis- Kings..... NS	562-5	Langton.....	Norfolk..... O	Courtland 529, 712
†Lake William...	Mégantic..... Plessisville 529		†Languedoc.....	Chapleau..... Q	Authier 529
†L. Windermere..	Kootenay E... BC	535-84 (Athalmer	†Langvale.....	Macdonald..... M	Dunrea 529
Lakewood.....	Muskoka-Ontario	Bracebridge 529	*Laniel..... 336	Pontiac..... Q	535-26
†Lalonde.....	Laval-Two Mountains..... Q	529-91	Laniwci.....	Humboldt..... Sask	535-155-156-157-176
†Lalemant.....	Kamouraska... Q	Lafontaine 529	L'Annonciation...	Rosthern..... S	Alvena 529
La Loche.....	N. Battleford... S	193 or Meadow Lake 535 or Cheecham, A. 645	Labelle..... Q	535-23 (R. R. name Annonciation)	
L'Alverne.....	Bonaventure... Q	Cross Point 529	Lanoraie.....	Berthier- Maskinonge... Q	535-17-21
L'Amable.....	Hastings- Peterborough.. O	Detlor 529	Lanoraie Station.	Joliette-L'Assomp- tion-Montcalm Q	535-17-21
†L'Amable.....	Nipissing..... Q	529-214	†La Normandie...	Montmagny- L'Islet..... Q	Montmagny 529
*La Macaza.....	Labelle..... Q	535-23 (R. R. name Macaza)	*Lansdowne...	Leeds..... O	529-83
*La Malbaie.....	Charlevoix- Saguenay..... Q	529-122 (Landing n. Murray Bay)	Lansdowne.....	Digby-Annapolis- Kings..... NS	Bear River 562
Lamarche.....	Chicoutimi..... Q	St. Joseph d'Alma 505	Lansdowne Sta... L'Anse à Brillant	Pictou..... N S	529-13
Lamartine.....	Montmagny- L'Islet..... Q	L'Islet 529	L'Anse à Fougère.	Gaspé..... Q	Brilliant Cove 529
Lambertville...	Charlotte..... N B	St. Andrews 535	L'Anse à Giles	Gaspé..... Q	via Fox River
Lambeth.....	Middlesex E.R.. O	via London, Ont.	Station.....	Montmagny- L'Islet..... Q	529-115
Lambton..... 581	Megantic- Frontenac..... Q	Courcelles 675	L'Anse à LaCroix.	Matapedia- Matane..... Q	Matane 528
Lambton Mills...	York WR..... O	(Sub P. O. of Toron- to West Toronto 529, 535	L'Anse au Be'ufils L'Anse au Cousins	Gaspé..... Q	Perce 529
Lameque.....	Gloucester... N.B.	Shippigan 529	L'Anse à Valléau	Gaspé..... Q	via Gaspé, Q
La Miche.....	Charlevoix- Saguenay..... Q	St. Joachim 676, 529	L'Anse Molnes...	Bonaventure... Q	Port Daniel 529
†Lammermoor...	Lanark..... O	Lavant 535	L'Anse St. Jean...	Chicoutimi..... Q	Port Alfred 685
Lamming Mills.	Cariboo..... B C	529-350	Lansing.....	York N.R..... O	Toronto 529, 535
Lamont..... 468	Vegreville..... A	529-260	Lantier.....	Terrebonne... Q	Ste. Agathe 555
La Montée.....	Gaspé..... A	Cape Cove 529	Lantz Siding...	Colchester... NS	529-12
Lamorandiere...	Chapleau..... Q	Barrault 529	Lantzville.....	Comox-Alberni BC	Wellington 535.88
Lampard.....	Humboldt..... S	Dafos 535	La Passe.....	Renfrew N.R... O	Fort Coulonge 535 or Beachburg 529
La Motte.....	Pontiac..... Q	Amos 529	†La Passe.....	Lake St. John- Roberval..... Q	Dolbeau 529
†Lamoureux...	Vegreville..... A	Fort Saskatchewan. 529	*La Patrie..... 343	Compton..... Q	Scotstown 535
*Lampman..... 253	Assiniboia... Sask	529-263	†La Perade..... 1014	Champlain..... Q	535-21
Lamy.....	Témiscouata... Q	St. Honoré 700	La Petite Rivière	Charlevoix- Saguenay..... Q	529-122 (R. R. name Petite Rivière)
Lamy Sud.....	Témiscouata... Q	St. Honoré, 700	St. Francois...	Gaspé..... Q	via Grindstone Is.
*Lanark..... 663	Lanark..... O	Perth 535	Lapeyrière.....	Lothinière... Q	Robertson 675
Lanark.....	Antigonish- Guysborough NS	Antigonish 529	Lapierre.....	Joliette-L'Assomp- tion-Montcalm Q	535-24
†La Nativite...	Rimouski..... Q	Cahano 700	La Plaine.....	Queens- Lunenburg... NS	Italy Cross 529
*Lancaster..... 684	Glenarry..... O	529-83	La Plante.....	Gloucester... N B	Petit Rocher 529
Lancaster Vale.	St. John-Albert NB	Fairville 535	La Pointe.....	Inverness- Richmond..... NS	via Cheticamp
Lancetot.....	Muskoka-Ontario	Utterson 529	La Pointe Station.	Kamouraska... Q	529-118
Lanoer..... 167	Swift Current.. S	535-162	Laporte.....	Kindersley... Sask	529-267
*Landis..... 180	Kindersley... S	529-245	Lappe.....	Port Arthur... O	Port Arthur 529, 535
†Landmark.....	St. Boniface... M	Ste. Anne 529	*Laprairie... 2,986	Beauharnois- Laprairie..... Q	529-81
Landonville...	Battle River. Alta	Olandonald 535	La Presentation.	St. Hyacinthe- Bagot..... Q	via St. Hyacinthe Q
Landrienne.....	Chapleau..... Q	529-120	†La Providence...	St. Hyacinthe- Bagot..... Q	via St. Hyacinthe Q
Landry.....	Gloucester... N B	Inkerman 529	1,924	Inverness- Richmond... NS	St. Peters 529
†Landscape.....	Wood Mountain. S	535-170	L'Archevêque...		
Landseer.....	Macdonald..... M	535-119			

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Larchwood	Nipissing	O 535-66	Lauvergot	Northumberland NB	Newcastle 529
Lardeau	Kootenay W. ... BC	445-3	Lauverrière	Restigouche- Madawaska ... NB	St. Arthur 529
*Larder Lake 1464	Timiskaming ... O	649.7	Lauzon ... 7,877	Lévis	via Lévis, Q
L'Ardoise	Inverness- Richmond ... NS	St. Peters 529	Laval	Quebec- Montmorency ... Q	via Quebec, Q
L'Ardoise West ..	Inverness- Richmond ... NS	St. Peters 529	Laval des Rapides 3,242	Mercier	Q 535-18-21 (R R n. Laval Rapides) (Sub PO Montreal)
La Redemption ..	Matapedia- Matane	Q St. Noel 529	La Vallée ..	Kenora- Rainy River ... O	529-132
La Reine ... 425	Chapleau ... Q	529-120	†Laval Rapides ...	3242	529-91
La Renaudière ...	Montmagny- L'Islet	Q St. Pierre 529	†Laval Rapides ...	312	529-21 (Sta. 6 mls.)
La Richardière ...	Temiscouata ... Q	Isle Verte 529	Lavaltrie	415	529-21
*Larivière	Lisgar	M 535-117	Lavaltrie Station ..	Joliette-L'Assomption-Montcalm Q	535-21
†Larkin	Yale	B C 535-74, 529-351	Lavant Station ...	Lanark	O 535-61
†Larkins	Hastings S. R. ... O	Tweed 535	Lavenham	Macdonald ... M	529-258
Larkspur	Athabaska ... A	Dapp 645	L'Avenir ... 310	Drummond- Arthabaska ... Q	529, 535
La Rochelle	Provencher ... M	Dufrost 535	Laventure ...	N. Battleford, Sask	Spiritwood 529
Larocque	Cochrane ... O	649-6	La Verendrye ...	Three Rivers ... Q	Trois Rivières 529 535
Larouche	Chicoutimi ... Q	529-105	†Lavergne	Drummond- Arthabaska ... Q	Lemieux 529
Larry's River ...	Antigonish- Guysboro' ... NS	367 or via Guysboro'	Laverlochère ...	Pontiac ... Q	535-2 [Island
Larson	Port Arthur ... O	529-162	Gaspé ... Q	via Grindstone	Morisset 675
La Salette	Norfolk ... O	623-34	Lavery	Beauce ... Q	Chandler 529
La Salle ... 4,651	Verdun ... Q	535-3, 633-1	†La Vigie	Gaspé ... Q	Verner 535
La Salle ... 961	Essex WR. ... O	via Windsor Ont.	Lavigne	Nipissing ... O	529-352, 535-80
La Salle ...	Macdonald ... M	535-117	Lavinia	Marquette ... M	529-244
La Sarre ... 2167	Chapleau ... Q	529-120	La Visitation ...	Nicolet-Yamaska Q	La Baie 529
La Scelless	Wright ... Q	Alcove 535	†Lavoie ...	Three Rivers ... Q	Marchand 535
L'Ascension ...	Labelle ... Q	Annunciation 535	Lavoy ... 127	Vegreville ... A	529-260
†Laseine	Fort William ... O	529-132	Lawrence ...	Compton ... Q	Cookshire 535
*Lashburn ... 349	The Battlefords ... N	529-260	Lawrence Station ..	Charlotte ... NB	535-308
†Laskay	York N R. ... O	King 529	Lawrence Station ..	Elgin ... O	529-209, 712
La Societe	Rimouski ... Q	Trois Pistoles 529	Lawrencetown ...	Digby-Annapolis- Kings ... NS	562-1
Lasqueti	Comox-Alberni BC	455	†Lawrencetown ...	Halifax ... NS	529-16 (East Law-
*L'Assomption ...	Joliette-L'Assomption-Montcalm Q	529-85	Lawrenceville 361	Shefford ... Q	535-8
1,829	Hastings- Peterboro' ... O	Coe Hill 529	*Lawson ... 86	Swift Current, Sask	529-282
Lasswade	Peace River ... A	Berwyn 645	Lawton ...	Jasper-Edson ... A	Barrhead 645
Last Lake	Lake Centre, Sask	Duval 535	†Layco ...	MacKenzie ... S	535-144 (Dunlop PO)
Last Mountain ...	Charlevoix- Saguenay ... Q	343-2, 123	Layland	Portage la Prairie M	529, 535
La Tabatière ...	Timiskaming ... O	649	†Lazare	Marquette ... M	529-245 (St. Lazare)
Latchford ... 587	Renfrew S. R. ... O	Barry's Bay 529	Leacross	Melfort ... S	535-144
Latchford Bridge	Chicoutimi ... Q	via Chicoutimi	Leader ... 716	Swift Current ... S	535-161-162
Laterrrière ... 512	Chicoutimi ... Q	885-2	†Leaman	Jasper-Edson ... A	529-320
†Laterrrière Jct ...	Medicine Hat, Alta	535-225	*Leamington ...	Essex E R. ... O	623-32, 656-2, 437, 329-14, 159
†Latham ...	Beauharnois- Laprairie ... Q	529-81	Lea Park ...	Battle River ... Alta	Marwayne 535
†La Tortue ...	Charlevoix- Saguenay ... Q	Hets Jeremie 349-1	†Leary ...	Fraser Valley ... BC	535-91
Latour	Laval- Two Mountains Q	St. Eustache sur le Lac 529	†Learys ...	Macdonald ... M	529-227
*La Trappe ...	Rimouski ... Q	Rimouski	Leaside ... 6183	York E R. ... O	535-94-43, 529-130
La Trinité des Monts	Hastings S. ... O	via Belleville	Lea Park ...	Battle River ... Alta	Marwayne 535
†Latta	Colchester- Hants ... NS	Burtons 562	†Learys ...	Macdonald ... M	529-227
Lattie's Brook ...	Pontiac ... Q	Laverlochère 535	Leask ... 258	Prince Albert ... S	529-256 (Toronto)
*La Tuque ... 7,919	St. Maurice- Lafleche ... Q	529-120	Leaskdale ...	Muskoka-Ontario O	Uxbridge 529
*Lauder	Souris ... M	535-106-107-118	Leasowe ...	Edmonton W. Alta	via Edmonton A
Lauderdale	Edmonton E. ... A	via Edmonton	Leavitt ...	Lethbridge ... Alta	Cardston 535
Launay ...	Chapleau ... Que	329-120 (P O 3 mls.)	†Lebel ...	Restigouche- Madawaska ... NB	Eel River 529
Launay Station ...	Chapleau ... Q	529-120 (dist.)	Leblanc ...	Westmorland ... NB	Shediac 529
*Laura ... 95	Rosefawn-Biggars	529-252	Leblancville ...	Westmorland ... NB	Notre Dame 529
Laureat	Pontiac ... Q	Campbell's Bay	†Le Boe ...	Cariboo ... BC	529-350 (Crescent Spur P O)
Laurel	Dufferin-Simcoe O	535-40	Le Bouthillier ...	Gloucester ... NB	Carleton Place 529
Laurel	Argenteuil ... Q	529-99	Le Bret ... 309	Melville ... S	529-254
Laurel Station ...	St. Maurice- Lafleche ... Q	529-99	Le Breton Flats ...	673 Wellington St.	Ottawa City
†Laurent	Carleton ... O	via Ottawa, O	Lebrun ...	Berthier- Maskinonge ... Q	Maskinonge 535
†Laurentian View	Lotbinière ... Q	529-86	†Le Cap ...	Laval- Two Mountains Q	535-21 (Cap St. Martin P O)
Laurier	Nepawa ... M	529-226	L'Echourie ...	Gaspé ... Q	Gaspé 529
Laurièreville ... 383	Mégantic- Frontenac ... Q	St. Julie 529			
†Laurin	Simcoe ER ... O	Penetang 529			

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† Leckford	Rosthern.....S	529-255	Lepine.....	Humboldt.....S	529-290
Leclercville.....544	Lotbiniere.....Q	Fortierville 52	* L'Epiphanie.....	Joliette.....Q	535-21, 529-85-102
† Ledges.....	Restigouche-Madawaska N B	700 (St. Francois de Madawaska P O)	1,941	L'Assomption-Montcalm.....Q	
Leduc.....920	Wetaskiwin.....A	535-227-244	Le Pont de Quebec	Quebec-Montmorency Q	Bridge 529
Ledwyn.....	Selkirk.....M	Riverton 535	Le Pré.....	Gaspé.....Q	via Grindstone Is.
Leeburn.....	Algoma W R.....O	Bruce 535	Lepreau.....	Charlotte.....N B	535-312 (R R name Lepreaux)
Leech.....	Gloucester.....N B	Tracadie 529	Lequille.....	Digby-Annapolis-Kings.....NS	Annapolis Royal 562
Leechtown.....	Nanaimo.....B C	529-346	Leross.....88	Yorkton.....S	529-245
Leedale.....	Wetaskiwin.....A	Rimby 535	* Leroy.....213	Humboldt.....Sask	535-157
† Leeds.....	Beauce.....Q	675 (Broughton Station P O)	Lerwick.....	Victoria-Carleton.....N B	Perth City 535
* Leeds Village.....	Lotbiniere.....Q	Robertson 675	Lesage.....	Terrebonne.....Q	535-23
Leeshore.....	Vegreville.....A	Star 535	Les Boules.....	Matapedia-Matane.....Q	Plourde 528
Lee Valley.....	Algoma E R.....O	Webbwood 535	Les Caps.....	Gaspé.....Q	via Grindstone Is.
Leeville.....	Timiskaming.....O	649	† Les Cedres.....	Vandreuil-Soulanges.....Q	(See Cedars)
* Lefavre.....	Prescott.....O	Fassett, Que. 535	Les Eboulements.....	Charlevoix-Saguenay.....Q	529-122
Lefebvre.....	Drummond-Arthabaska.....Q	Danby 529	Les Ecoureux.....	Portneuf.....Q	Ecoureux 529
† Lefebvre.....	Kamouraska.....Q	529-118	† Les Erables.....	Rimouski.....Q	Trois Pistoles 529
Lefroy.....	Dufferin-Simcoe.....O	529-193	Les Escoumains.....	Charlevoix-Saguenay.....Q	351
* Legal.....445	Jasper-Edson.....A	529-317	Les Etroits.....	Témiscouata.....Q	529-118
Legare.....	Temiscouata.....Q	Glendyne 529	† Les Falaises.....	Quebec-Montmorency.....Q	676 (Beaumont Est. P O)
Legend.....	Medicine Hat.....A	535-243	Les Fonds.....	Lotbiniere.....Q	St Apollinaire 529
Leger Brook.....	Westmorland.....N B	Shediac 529	† Les Forges.....	Three Rivers.....Q	535-29 (Les Vieilles Forges P O)
Legerre.....	Northumberland N B	Tracadie 529	† Les Gres.....	Three Rivers.....Q	535-29
Legerville.....	Kent.....N B	Canaan 529	Les Greves.....	Richelieu-Vercheres.....Q	529-108
† Leggat.....	Matapedia-Matane.....Q	528	Les Hauteurs de Rimouski.....	Rimouski.....Q	Luceville 529
Le Goff.....	Athabaska.....A	529-3	Leskard.....	Durham.....O	Pontypool 535
† Legrand.....	Cariboo.....B C	529-350	† Les Laos.....	Labelle.....Q	Rockway 529
† Leighmore.....	Peace River.....A	Beaverlodge 645	Leslie.....	Gaspé.....Q	Gr'd Entry 347, 379
† Leighside.....	Royal.....N B	Ingleside 535	* Leslie Stat'n 115	Yorkton.....S	535-156
Leighton.....	Battle River.....Alta	Marwayne 335	Leslieville.....	Red Deer.....Alta	529-319
Leinan.....	Swift Current.....Sask	535-174	Les Mechins.....	Gaspé.....Q	Matane 528
Leipzig.....96	Kindersley.....S	535-166	Lesperance.....	Montmagny-L'Islet.....Q	529-11
Leitches Creek	Cape Breton N.....NS	529-14	Les Prairies.....	Bellechasse.....Q	St. Francois 529
Leitches Creek Station.....	Cape Breton N.....NS	529-14	Lessard.....	Athabaska.....A	Bonnyville 529
Leith.....	Grey N R.....N	via Owen Sound	Les Saules.....	Quebec-Montmorency.....Q	Lorette 535
Leja.....	Cariboo.....B C	529-350	Lesterdale.....	Antigonish-Guysboro.....NS	Monastery 529 or via Guysboro
Lejeune.....	Temiscouata.....Q	Ste. Rose 700	* Lestock.....316	Yorkton.....S	529-245
Lemay.....	Wright.....Q	Kazabazua 535	Les Trois Ruisseaux.....	Gaspé.....Q	529-245
Lemberg.....456	Melville.....S	535-155	Les Vieilles Forges	Three Rivers.....Q	Les Forges 535
Lemesurier.....	Lotbiniere.....Q	Robertson 675	L'Etang.....	Charlotte.....N B	St. George 535
Lemieux.....	Lotbiniere.....Q	529-86	Letellier.....	Provencher.....M	529-221, 525-2, 647
Lemieux.....	Prescott.....O	Casselman 529	† L'Etete.....	Charlotte.....N B	St. George 535
Leminster.....	Colchester-Hants.....NS	Windsor 562	* Lethbridge 16, 522	Lethbridge.....Alta	535-230-238, 191, 240
Lemonville.....	York N R.....O	Stouffville 529	Letterkenney.....	Renfrew S R.....O	Barry's Bay 529
† Lempiere.....	Kamloops.....BC	529-347	Lettonia.....	Springfield.....M	Lac du Bonnet 535
Lemsford.....53	Swift Current.....S	535-162	Letack.....895	Nipissing.....O	535-66 (P O 4 mls. from Sta.)
Lena.....	Souris.....M	529-225	Levack Station.....	Nipissing.....O	635-66
* Leney.....71	Rosetown-Biggar S	529-245	Levesque.....	Restigouche-Madawaska N B	via Edmundston
† Lennard.....	Dauphin.....M	Inglis 535	* Lévis.....11,991	Lévis.....Q	529-84-115, 675-3 329-8
Lennox.....	Antigonish-Guysborough NS	Antigonish 529	† Levy Settlement	Queens-Lunenburg N S	Ferry to Quebec Chester 529
Lennox Island.....	Prince.....P E I	Port Hill 529	Lewis.....	Springfield.....M	529-160
* Lennoxville 2,150	Sherbrooke.....Q	529-82, 535-7, 675	Lewis Bay West.....	Inverness-Richmond.....NS	via Sydney, N S
* Lenore.....	Brandon.....M	535-110	Lewis Cove Road.....	Inverness-Richmond.....NS	St Peters 529
† Lens.....	Melfort.....S	Carragana 529	† Lewis Mountain	Westmorland N B	River Glade 529
† Lens.....	Prince Edward-Lennox.....O	535-50			
Lenswood.....	Churchill.....M	Bowsman 529			
Lenville.....	Melfort.....S	535-157			
Leo.....	Acadia.....A	529-325			
Leofnard.....	Rosthern.....Sask	529-249			
Leonard.....	Russell.....O	535-31			
Leonard de Matapedia	Bonaventure.....Q	Matapedia 529			
Leonardville.....	Charlotte.....N B	St. Andrews 535			
* Leoville.....408	Nth. Battleford.....S	535-179			
† Le Page.....	Terrebonne.....Q	535-24			
Le Page.....	Cochrane.....Q	Valrita 529			
† Le Pas.....	Churchill.....M	(The Pas P O)			
Le Petit Bois Franc.	Témiscouata.....Q	St. Elol 529			

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED OR NEAREST R. R. STATION, SEE KEY. PP. 81-87	POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 81-87
†Lewis Mountain	Inverness-Richmond... NS	Orangedale 529	†Lisgar.....	Peel..... O	Streetsville 535
†Lewiston.....	Halifax..... NS	Sheet Harbour 368	Lisgar Station...	Drummond-Arthabaska... Q	529.82
Lewisville.....	Westmorland NB	Moncton 529	Lisieux.....	Wood Mountain S	535-143
Lewvan.....	Weyburn... Sask	529 251	Lisle.....	Dufferin-Simcoe O	529.191
Leyland.....	Jasper-Edson... A	529 312	L'Islet..... 699	Montmagny-L'Islet... Q	529.115
†Liard River	Mackenzie NWT	444, 225	L'Islet Station...	Montmagny-L'Islet... Q	529.115
Libau.....	Springfield... M	529 240	†Lismore.....	Pictou... NS	Merigomish 529
Liberty..... 137	Lake Centre... S	535 159	†Litherville...	Victoria-Carleton... NB	Upper Kent 535
†Libreville...	Dauphin... M	Winnipegosis 529	*Listowel... 3,013	Perth... O	529.182-187
†Lichman.....	Fraser Valley BC	514	Litchfield.....	Digby-Annapolis-Kings... NS	Annapolis Royal 562
†Lidstone.....	Churchill... M	Swan River 529	Little Aldouane...	Kent... NB	Richibucto 529
Liebethal.....	Swift Current... S	Leader 535	Little Bartibog...	N'thumber'd NB	Newcastle 529
Lightwoods.....	Humboldt... S	McKague 535	Little Bass River	Colchester-Hants... NS	Londonderry 529
Ligny St. Flochel.	Gaspé... Q	GrandRiviere529	Little Bras d'Or...	Cape Breton N.-Victoria... NS	529.14
Likely.....	Cariboo... B C	Williams Lake 650	Little Bras d'Or (South Side)	Cape Breton N.-Victoria... NS	Little Bras d'Or 529
Lilak.....	N Battleford Sask	529-250	*Little Britain...	Victoria... O	Mariposa 529
†Lille.....	Rosetown-Biggar S	535.147	Little Brook.....	Shelburne-Yarmouth-Clare N.-Shelburne-Yarmouth-Clare NS	562.1
Lillestrom.....	Moose Jaw Sask	Boharm 535	Little Brook Sta.	Shelburne-Yarmouth-Clare NS	562.1
Lilleave.....	Selkirk... M	Lundar 529	Little Buffalo...	N. Battleford, Sask	Bazentin 529
*Lillooet.....	Cariboo... B C	650 (also 'bus from Ashcroft)	Little Bullhead...	Selkirk... M	4420 Riverton 535
†Lily.....	Cumberland NS	Thomson 529	Little Cape.....	Westmorland NB	Shediac 529
Lily Bay.....	Selkirk... M	Eriksdale 529	*Little Current	Algoma E R... O	535-68, 43*
Lilydale.....	The Battlefords S	Carruthers 529	Little Dover.....	Antigonish-Guysboro' N S	367 or via Canso
Lily Plain.....	Prince Albert Sask	Pr. Albert 529, 535	Little Fort.....	Kamloops... BC	529-347
Limberlost Lodge	Muskoka-Ontario... O	Huntsville 529	Little Gaspé.....	Gaspé... Q	Gaspé 529
Limbour.....	Wright... Q	Hull 529, 535	Little Gem.....	Acadia... A	529-269
Lime Hill.....	Inverness-Richmond... NS	West Bay Road 529	†Little Harbour	Pictou... NS	New Glasgow 529
Limehouse.....	Halton... O	529.185	Little Hawk Lake	Victoria... O	Kilmount 529
Limerick... 281	Wood Mountain S	535.170	Little Judique...	Inverness-Richmond... NS	Maryville 529
†Limerick.....	Restigouche-Madawaska NB	529-52	Lit. Judique Ponds	Inverness-Richmond... NS	Maryville 529
Lime Ridge.....	Richmond-Wolfe Q	Marbleton 675	Little Liscomb...	Antigonish-Guysboro' N S	Liscomb 367
†Limestone...	Victoria-Carleton... NB	535.302	†Little Longlac...	Port Arthur... O	Geraldton 529
†Limestone Lake	Vegreville... A	Wostok 535	Little Lorraine...	Inverness-Richmond... NS	Louisburg 698
L'Immaculée	Bonaventure... Q	St. Alexis 529	†Little Métis.....	Matapedia-Matane... Q	(see Metis Beach)
Conception	Russell... O	529-211	Little Narrows...	Cape Breton N.-Victoria... NS	354 or Alba 529
Limoges.....	Quebec East... Q	529.105, 676 (Sub P.O. of Quebec)	Little Pabos.....	Gaspé... Q	St. Adelaide 529
*Limoilou.....	Swift Current... S	535-148	Little Pabos Cen.	Gaspé... Q	St. Adelaide 529
Linacre.....	Jasper-Edson... A	Pibroch 645	Little Plume.....	Medicine Hat, Alta	Medicine Hat 535
Linaria.....	Athabaska... A	Athabaska 529	Little Pond.....	Cape Breton N.-Victoria... NS	Florence 529
Lincoln.....	York-Sunbury NB	529.58	†Little Port	Shelburne-Yarmouth-Clare NS	Sable River 529
Lincolnville...	Antigonish-Guysboro'... NS	Monastery 529	Little Prairie...	Cariboo... B C	Dawson Creek 645
Lineour.....	Gloucester... NB	Beresford 529	†Little Prairie...	Peace River... A	Reno 645
Lindale.....	Wetaskiwin... A	Breton 535	Little Rapids...	Algoma E R... O	via Thessalon, Ont
*Lindbergh...	Athabaska... A	529-327	Little Ridge...	St. John-Albert NB	Albert 529
Lindbrook.....	Vegreville... A	529-245	Little River.....	Digby-Annapolis-Kings... NS	Digby 562
Lindell.....	Fraser Valley B C	Sardis 514	Little River.....	St. John-Albert NB	via St. John
*Lindsay.. 8,403	Victoria... O	529.171-173-176, 535.45-54	Little River Harbour...	Shelburne-Yarmouth-Clare NS	Arcadia 529
†Lindsay.....	Victoria-Carleton... NB	529.58	†Little River Mills	Restigouche-Madawaska... NB	700 (Pelletier Mills P.O.)
†Linfield.....	Peace River... A	Barrhead 645	Little Shemogue...	Westmorland NB	Hardys 529
Lingan.....	S. Cape Breton... NS	Dominion 698 or New Waterford	Little Shippigan...	Gloucester... NB	Shippigan 529
†Lingley.....	Royal... NB	535.307	Little Tancook...	Queens-Lunenburg... NS	East River 529
Limbrie... 695	Beauce... Q	St. Georges 675	Little Tracadie...	Gloucester... NB	Tracadie 529
*Lindaw... 217	Mackenzie... Sask	529-239	Little Woody.....	Wood Mountain S	Scout Lake 529
Linton Junction	St. Maurice-Lafleche... Q	529.105 (Ry name Linton) [529	Little York.....	Queen's... PEI	529-3 (RR n. York)
†Lintons.....	York-Sunbury NB	Hardwood Ridge	*Livelong.....	The Battlefords S	529-288
Linwood.....	Waterloo N R. O	535.37			
Linowood.....	Antigonish-Guysboro'... NS	529.17			
*Lion's Head 368	Bruce... S	Warton 529			
†Lipeett.....	Melfort... S	529.272			
Lipton..... 320	Melville... S	535.155 (Pleasant Valley PO)			
†Lisbourg.....	Argenteuil... Q	529-99			
Lisburn.....	Jasper-Edson... A	529.322			
Liscomb.....	Antigonish-Guysboro' N S	367 or Antigonish 529			
Liscomb Mills.	Antigonish-Guysboro' N S	Liscomb 367			

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 81-87	POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 81-87
*Liverpool...3,170	Queens- Lunenburg...NS	529-25-26	Long Beach.....	Comox-Alberni BC	via Ucluelet
†Livingston.....	Algoma ER...O	535-67	Long Branch.....	York W R.....O	529-207 (Sub P.O. of Toronto)
Livingstone Cove.	Antigonish- Guysboro'...NS	Antigonish 529	†Longburn.....	PortagePrairie M	529-228
Lizard Lake.....	N. Battleford...S	Cando 529	†Long Creek.....	York-Sunbury. NB	529-58
Lizotte.....	Lake St. John- Roberval.....Q	529-105	Longford Mills...	Muskoka-Ontario	529-193 (R R name Longford)
*Lloydminster 1,833	The Battlefords...S	529-260, 535-164- 175-229	Long Hill.....	Cape Breton N.S.	via Baddeck
†Lloyds.....	Digby-Annapolis- Kings...NS	Waterville 562	Longhope.....	Victoria.....NS	
Lloyds Hill.....	Acadia.....A	Consort 535	*Longlac.....	N. Battleford...S	Slaslyn 529
Lloydtown.....	York N R.....O	Tottenham 529, 535	Long Lake.....	Port Arthur...O	529-131-153
Lobley.....	Red Deer.....Alta	Odds 535	Long Point.....	Frontenac- Addington...O	Mountain Grove 535 or Parham 535
Lobo.....	Middlesex W R...O	529-203, 535-42	†Long Point.....	Inverness- Richmond...NS	Craigmore 529
Lochaber.....	Antigonish- Guysboro'...NS	Antigonish 529	Long Point Beach	Royal.....NB	Norton 529, 535
Lochaber Mines...	Labelle.....Q	535-18	Long Reach.....	Charlevoix- Saguenay...Q	348-2, 123 (PO Longue Pointe de Mingan)
Lochalsh.....	Halifax.....NS	Sheet Harbor 368	Longue Pointe...	Norfolk.....O	Port Rowan 529
Loch Ban.....	Algoma W R...O	535-66	Longue Pointe...	Royal.....NB	Rothsay 529
†Loch Broom...	Inverness- Richmond...NS	Strathlorne 529	Longue Pointe...	Mercier.....Q	via Montreal, Q
Lochdale.....	Pictou.....NS	529-19	de Mingan...	Charlevoix- Saguenay...Q	348-2, 123 (Long Point Landing)
†Lochearn.....	Vancouver N.R. BC	Barnet 535	*Longueuil 7,087	Chambly- Rouville...Q	529-108, (Bridge to Montreal)
Loch Katrine...	Red Deer.....Alta	529-319	Longueuil	Chambly- Rouville...Q	via Longueuil
Lochlin.....	Antigonish- Guysboro'...NS	Antigonish 529	Longueuil Ouest.	Chambly- Rouville...Q	
†Loch Monar...	Victoria.....O	529-171	Longview.....	Rouville.....Q	via Longueuil
Lochsidge.....	PortagePrairie M	Inwood 529	Longwood.....	Macleod.....Alta	Okotoks 535
Lockeport...1084	Inverness- Richmond...NS	St. Peters 529	Longworth.....	Middlesex W R...O	529-205
†Lockeport.....	Shelburne-Yar- mouth-Clare...NS	529-26	Lonira.....	Cariboo.....BC	529-350
Lockerby.....	Skeena.....BC	455	Lonsdale.....	Jasper-Edson...A	Blue Ridge 529
Lockhartville...	Nipissing.....O	Sudbury 529, 535	Looma.....	Hastings S. R...O	535-50
Lockport.....	Digby-Annapolis- Kings...NS	Hantsport 562	Loomis.....	Wetaskiwin...A	529-323
†Locksley.....	Selkirk.....M	720	Loon.....	Maple Creek...S	535-171
†Lockswood.....	Renfrew N.R...O	529-216	Loon Lake.....	Port Arthur...O	535-66
*Lockwood...138	Northumberland NB	Blackville 529	Loon River.....	N. Battleford. Sask	St. Walburg 529
Locust Hill.....	Lake Centre...S	535-155	Loos.....	N. Battleford. Sask	St. Walburg 529
Loganville.....	York E R.....O	535-34	Loranger.....	Cariboo.....BC	529-350
Loggieville.....	Pictou.....NS	Scotsburn 529	Lords Cove.....	Labelle.....Q	535-23
Logiecroft.....	Northumberland NB	529-56	*Loreburn...144	Charlotte.....NB	St. Andrews 535
†Logioch.....	Kent.....NB	Richibucto 529	†Loree.....	Lake Centre...S	535-153
Log Valley.....	Marquette...M	Oakner 529	†Lorezo.....	Gray N R.....O	Thornbury 529
Lombardy.....	Swift Current. Sask	Glen Kerr 529	†Lorette.....	N. Battleford. Sask	Mayfair 529
†Lombell.....	Leeds.....O	529-140	Loretteville. 2,564	Quebec- Montmorency. Q	535-21 (Ancienne Lorette P.O.) 122
Lomond...138	Jasper-Edson...A	529-322	Loretteville. 2,564	St. Boniface...M	529-238
Londesborough...	Leeds.....O	529-140	Loretteville. 2,564	Quebec- Montmorency. Q	529-106
*London...78,264	Leeds.....O	529-140	Loretteville. 2,564	Quebec- Montmorency. Q	529-106
†London East...	Jasper-Edson...A	529-322	Loretteville. 2,564	Quebec- Montmorency. Q	529-106
London South...	Macleod.....A	535-242	Loretteville. 2,564	Quebec- Montmorency. Q	529-106
London West...	Huron-Perth...O	Clinton 529 or Blyth 535	Loretteville. 2,564	Quebec- Montmorency. Q	529-106
*Londonderry...	London...O	535-35-42, 529-183- 184-203, 623-38, 617, 240	Loretteville. 2,564	Quebec- Montmorency. Q	529-106
Londonderry Sta.	Middlesex East f	529-183-203 (Sub P.O. of London)	Loretteville. 2,564	Quebec- Montmorency. Q	529-106
†London Junct'n.	Colchester- Hants...NS	529-12 (London)	Loretteville. 2,564	Quebec- Montmorency. Q	529-106
†Lonebutte...	Colchester- Hants...NS	529-12	Loretteville. 2,564	Quebec- Montmorency. Q	529-106
†Lone Butte...	Middlesex E R...O	529-183 (R R name Pottersburg)	Loretteville. 2,564	Quebec- Montmorency. Q	529-106
Lonely Lake.....	Acadia.....A	Dorothy 529, 535	Loretteville. 2,564	Quebec- Montmorency. Q	529-106
Lone Pine.....	Cariboo.....BC	650 (Fawn, P.O.)	Loretteville. 2,564	Quebec- Montmorency. Q	529-106
Lone Rock.....	Dauphin.....M	Ste. Rose 529	Loretteville. 2,564	Quebec- Montmorency. Q	529-106
Lonesome Butte...	Jasper-Edson...A	Barrhead 645	Loretteville. 2,564	Quebec- Montmorency. Q	529-106
Lone Spruce.....	The Battlefords. S	535-164	Loretteville. 2,564	Quebec- Montmorency. Q	529-106
Lone Star.....	Wood Mountain. S	Killdeer 535	Loretteville. 2,564	Quebec- Montmorency. Q	529-106
†Longacre.....	Prince Albert...S	Holbein 529	Loretteville. 2,564	Quebec- Montmorency. Q	529-106
Long Bay.....	Peace River...A	Grimshaw 645	Loretteville. 2,564	Quebec- Montmorency. Q	529-106
Long Beach.....	Rosetown-Biggar S	529-271	Loretteville. 2,564	Quebec- Montmorency. Q	529-106
	Algoma E R...O	via Gore Bay	Loretteville. 2,564	Quebec- Montmorency. Q	529-106
	Welland.....O	Wainfleet 529	Loretteville. 2,564	Quebec- Montmorency. Q	529-106

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 81-87	POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 81-87
Louisa Beach...	Argenteuil.....Q	Lachute, 535	Lower Meagher's Grant.....	Halifax.....N S	Meagher 529
*Louisburg...1012	Inverness-Richmond...N S	698	Lower Melbourne...	Shelburne-Yarmouth-Clare.N S	Arcadia 529
Louis Creek.....	Kamloops.....B C	529-347	Lower Middle River.....	Cape Breton N.-Victoria.....N B	via Baddeck N S
Louisdale.....	Inverness-Richmond...N S	529-24	Lower Millstream	Royal.....N B	Apoahqui 529
Louise Bridge...	299 Nairn Av.....	Winnipeg City	†Lower Montague	King's.....P E I	Montague 529
*Louisville	Berthier-Maskinongé...Q	535-21	Lower Napan...	Northumberl'd NB	Loggieville 529
3,542	Shelburne-Yarmouth-Clare.N S	Lockeport 529	Lower Neguac...	Northumberl'd NB	Newcastle 529
Louishead.....	Labelle.....	Montebello 535	Lower Newcastle...	Northumberl'd NB	Newcastle 529
Loulay.....	Mégantic-Frontenac...Q	Villeroi 529	Lower New Cornwall.....	Queens-Lunenburg. N S	Blockhouse 529
Lourdes.....	Pictou.....N S	Stellarton 529	Lower Nicola.....	Kamloops.....BC	Noyle 535
Lourdes de Joliette	Joliette-L'Assomption-Montcalm...Q	535-17 (R.R. name Lourdes)	Lower Northfield	Queens-Lunenburg. N S	Northfield 529
Lourdes du Blanc Sablon.	Charlevoix-Saguenay...Q	via Bradore Bay	Lower North Grant	Antigonish-Guysborough N S	Antigonish 529
Lousana.....	Red Deer.....Alta	529-316	Lower River Inhabitants...	Inverness-Richmond...N S	Chapel Road 529
†Loutre Dam.....	Chapleau.....Q	Sanmaur 529	Lower Rose Bay...	Queens-Lunenburg...N S	Lunenburg 529
Love.....274	Melfort.....S	535-178	Lower Sackville...	Halifax.....N S	Bedford 562, 529
†Lovering.....	Simcoe E.R....O	535-48	Lower St. Charles	Kent.....N B	Richibucto 529
*Loverna.....124	Kindersley...Sask	529-269	Lower St. Esprit.	Inverness-Richmond...N S	St. Peters 529
†Lovettville.....	Jasper-Edson...A	Footfalls 529	Lower Sandy Point	Shelburne-Yarmouth-Clare.N S	via Shelburne, N S
Low.....	Wright.....O	535-27	Lower Sapin.....	Kent.....N B	Richibucto 529
Lowbanks.....	Haldimand.....O	529-199	Lower Saulnierville	Shelburne-Yarmouth-Clare.N S	Saulnierville 562
Lowbush.....	Cochrane.....O	529-120	Lower Selmah...	Colchester-Hants.....N S	South Maitland 562
*Lowe Farm.....	Lisgar.....M	529-222	†Lower Shag Harb	Shelburne-Yarmouth-Clare.N S	Shag Harbour 529
†Lowe Inlet.....	Skeena.....B C	455	Lower Ship Harbour	Halifax.....N S	Ship Harbour 367 or Musquodoboit Harbour 529
Low'r Abougoggin	Westmorland...N B	Shediac 529	Lower Ship Harbour East	Halifax.....N S	Ship Harbour 367 or Musquodoboit Harbour 529
Lower Argyle....	Shelburne-Yarmouth-Clare.N S	529-27	Lower Southampton...	York-Sunbury.N B	535-214 (R.R. name Otis)
Lower Barnaby River	Northumberland N B	Barnaby River 529	Lower South River	Antigonish-Guysborough N S	South River 529
Lower Branch...	Queens-Lunenburg...N S	Bridgewater 529	†Lower Springfield	Antigonish-Guysborough N S	South River 529
†Lower Burnside.	Colchester-Hants.....N S	Brookfield 529	Lower Washabuck	Cape Breton N.-Victoria.....N S	Iona 529
Lower Caledonia.	Antigonish-Guysboro' N S	Sunnybrae 529	Lower Wedgeport	Shelburne-Yarmouth-Clare.N S	via Yarmouth, N S
Lower Cape.....	St. John-Albert N B	Cape 529	Lower Wentworth	Cumberland...N S	Wentworth 529
Lower Cape Bald	Westmorland...N B	Shediac 529	Lower W. Jeddore	Halifax.....N S	Musquodoboit Harbour 529
Lower Capilano	Vancouver N...BC	via N. Vancouver	Lower West Pubnico.....	Shelburne-Yarmouth-Clare.N S	Pubnico 529
Lower Carquet...	Gloucester...N B	Caraquet 529	Lower Whitehaven...	Antigonish-Guysboro'...N S	via Whitehead
Lower Clarke Harbour.....	Shelburne-Yarmouth-Clare.N S	Barrington Passage 529	Lower Wood Har.	Shelburne-Yarmouth-Clare.N S	Woods' Harbor 529
Lower Concession	Shelburne-Yarmouth-Clare.N S	Saulnierville 562	Lowland.....	Springfield.....M	Lac du Bonnet 535
Lower Cove.....	Cumberland...N S	Joggins Mines 621	Low Point.....	Inverness-Richmond...N S	Creignish 529
Lower Derby....	Northumberl'd NB	529-79 (R.R. n. Amos)	Low Station.....	Wright.....Q	535-27
Lw E Chezzetco'k	Halifax.....N S	Chezzetcook 529	Lowther.....	Cochrane.....O	529-154
Lower E. Pubnico	Shelburne-Yarmouth-Clare.N S	529-27	Loyalist.....	Acadia.....A	535-238
Lower Economy.	Colchester-Hants.....N S	Parrsboro' 549	Lozier Settlement	Gloucester...N B	Tracadie 529
Lower Eel Brook.	Shelburne-Yarmouth-Clare.N S	Tusket 529	*Lucan...631	Middlesex E.R....O	529-135
Lower Escuminas	Northumberl'd NB	Loggieville 529	†Lucan Crossing.	Middlesex E.R....O	529-184-185
Lower Five Isl'ds	Colchester-Hants.....N S	Parrsboro' 549	†Lucasville.....	Halifax.....N S	Bedford 529, 562
Lower Glencove..	Antigonish-Guysborough N S	Heatherton 529	†Lucerne.....	Cariboo.....B C	529-329
Lower Greenville.	Cumberland...N S	Westchester 529	Lucerne.....70	Rimouski.....Q	529-60
Lower Guégen...	Kent.....N B	Notre Dame 529	*Lucknow.....867	Bruce S.R....O	529-182
Low. Hainesville.	York-Sunbury.N B	Hayne 535	*Lucky Lake...309	Rosetown-Biggars	529-274
Lower Hillsdale.	Inverness-Richmond...N S	Judique 529	Lucky Strike...	Medicine Hat...A	Foremost 535
Low'r Jordan Bay.	Shelburne-Yarmouth-Clare.N S	Shelburne 529	Ludgate.....	Parry Sound...O	529-130
Lower Kars.....	Royal.....N B	Evandale 529	Ludlow.....	Northumberl'd NB	529-79
†Lower Kingston.	Royal.....N B	Rothessay 529	†Lugar.....	Gloucester...N B	Beresford 529
Lower La Have..	Queens-Lunenburg...N S	Lunenburg 529	†Lulu Island...	N. Westminster.BC	via Vancouver
Lower L'Ardoise.	Inverness-Richmond...N S	St. Peters 529	†Lumberton...	Kootenay E....BC	535-69

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Lumby	Yale	529-352, 585-80	Mackey's Station	Renfrew NR	585-65 (R R name Mackey)
Lumsden	Lake Centre	529-265	Macklin	The Battlefords	535-153-158
Lumsden Beach	Lake Centre	535-159	†MacLennan	Algoma W R	Desbarats 535
†Lumsden's Mill	Pontiac	535-26	†MacLeod	Alta	535-228-230
Lund	Vancouver N	455	†Macnaquac	York-Sunbury NB	529-68
*Lundar	Selkirk	529-231	†MacNutt	Melville	529-230
Lundbreck	MacLeod	535-230	Macoun	Weyburn	535-151
Lundemo	Camrose	Armena 529	Macpex	Rimouski	Rimouski 529
Lundy	Antigonish	Guysboro' 368, 366	†Macrorie	Rosetown-Biggars	529-267
Lundy's Lane	Guysboro'	N S	Macruther	Muskoka-Ontario	535-48-49
Lunenburg	2303 Lundy's Lane	Wales 529	Macworth	Wood Mountain	S Killdeer 535
*Lunenburg	Stormont	529-28	Madawaska	Renfrew N	529-214
	Queens-		Madden	Bow River	535-252
	2,856 Lunenburg	N S	Maddington Falls	Drummond-	Daveluyville 529
Lunge Lodge	Nipissing	419		Arthabaska	
Lunnford	Jasper-Edson	A Barrhead 645	Madeira Park	Vancouver N	Pender Harbour
†Lure	Acadia	A 535-234			455
†Lurgan	Melfort	S 535-144	Madison	Kindersley	Sask 529-267
*Luscar	Jasper-Edson	A 529-312	†Madoc	Hastings-	529-174
*Lusland	Kindersley	S 535-153		Peterborough	O
Luskville	Wright	Q Earley 535	†Madoc Junc.	Hastings-	529-169-174
Lussier	Joliette	St. Agathe 535		Peterborough	O
	L'Assomption-		Madran	Gloucester	N B Elm Tree 529
	Montcalm	Q	Madsen	Kenora-	156, 184 or Hudson
†Luxton	Assiniboia	Sask 529-263-264		Rainy River	O 529
Lyalla	Bow River	A 529-315	Mafeking	Churchill	M 529-232
Lydden	Rosetown-Biggars	Duperow 529	†Magaquadavic	York-Sunbury NB	535-307
Lydgate	Shelburne-Yar-	Lockeport 529	†Magarassippi	Pontiac	Q Deux Riv's, O 585
	mouth-Clare	NS	†Magdalen Is'ls	Gaspé	Q 103, 347, 348.1, 879
Lydiatt	Springfield	M 535-51			(Havre Aubert PO)
Lytleton	Souris	M 535-126	Magna Bay	Kamloops	B C Notch Hill 535
Lymburn	Peace River	A 645.1	*Magnet	Dauphin	M 529-248
*Lyn	Leeds	O 529-150	*Magnetawan	Parry Sound	O Burk's Falls 529
Lynden	Wentworth	O 529-201-203			213
Lyndhurst	Leeds	O 529-150	†Magnetic Hill	Westmorland	NB Moncton 529
†Lyndon	MacLeod	Alta Claresholm 535	Magnotia	Jasper-Edson	A Entwistle 529
Lyndoch	Norfolk	O Delhi 529, 712	*Magog	Stanstead	Q 535-7, 342
Lyned Creek	Vancouver N	BC via N'th Vancouver	Magog Est.	Stanstead	Q Magog 585
Lynnmour	Vancouver N	BC via N'th Vancouver	Magpie	Charlevoix-	
†Lynn Valley	Norfolk	O 529-196		Saguenay	Q
†Lyon Brook	Pictou	N S 529-15	†Magpie	Algoma WR	O 502-2
†Lysander	Lotbiniere	Q Lyster, 529	Magrath	Lethbridge	Alta 535-239
Lyster Stat.	Lotbiniere	Q 529-84-113	Magundy	York-Sunbury	NB Prince William 535
Lytleton	Northumberland	NB Newcastle 529	Magyar	Melville	S Lestock 529
*Lytton	Fraser Valley	BC 535-70, 529-347	Mahaska	Jasper-Edson	A Peers 529
Lytton	Wright	Q Maniwaki 535	*Mahone Bay	Queens-	529-25-28
				Lunenburg	N S
†Mabella	Fort William	O 529-132	Maidstone	Essex E R	O 623-34
Mabel Lake	Yale	B C Lumby 529, 535	†Maidstone	The Battlefords	S 529-260
Maberly	Lanark	O 535-34 (R R name Maberley)	Maillard	Charlevoix-	529-122
				Saguenay	Q
Mabou	Inverness-	Richmond-N S 529-33, 358, 360	Maillardville	Vancouver N	B C via Fraser Mills
Mabou Harbour	Inverness-	Richmond-N S Mabou 529			(Sub. P.O. of New Westminster)
Mabou Mines	Inverness-	Richmond-N S Mabou 529	Maillet	Restigouche-	Madawaska-NB 535
	Richmond	N S		Madawaska	NB 535
Macalister	Cariboo	B C 650 [P O]	Main à Dieu	Inverness-	Richmond-N S Catalone 698
†Macaza	Labelle	Q 535-23 (La Macaza		Inverness-	Richmond-N S Catalone 698
*Maccan	Cumberland	N S 621, 529-12	Main a Dieu Shore	Inverness-	Richmond-N S
Macdiarmid	Port Arthur	O 529-131			
Macdonald	Portage la Prairie	M 535-100	Main Centre	Swift Current	Sask 529-289
Macdonald Coll'ge	Jaques Cartier	Q Ste. Annes 535, 529	Main River	Kent	N B Harcourt 529
†MacDougall	Westmorland	N B 529-65	†Main Stream	Victoria-	Hartland 535
Macdonall	Prince Albert	Sask 529-255		Carleton	N B
†Mace's Bay	Charlotte	N B Lepreaux 535	Mair	Assiniboia	Sask 529-263
*Macgregor	Neepawa	M 535-109-112, 529-245 (R R N. Deer 529)	Maisonnette	Gloucester	N B Grand Anse 529
			†Maisonneuve	Maisonneuve-	529-93 (Sub P O of Montreal)
				Rosemont	Q 529-83
†Machin	Kenora-	Rainy River-O Kenora 535 or	Maitland	Grenville-	Dundas-O 529-83
†Macintyre Lake	Inverness-	Richmond-N S 529-14		Colchester-	Hants-N S 389 or
MacKay	Jasper-Edson	NS 529-320	Maitland		South Maitland 562
Mackayville	Chamby	Q 629 or St. Lambert 529	†Maitland	Queens-	Lunenburg-N S 529-25
†Mackdale	Inverness-	Richmond-N S Port Hastings 529	Maitland Bridge	Digby-Annapolis-	Kings-N S Caledonia 529
Mackenzie	Port Arthur	O 535-66	†Majestic	Medicine Hat	Alta 535-246
†Mackenzie Riv.	Port Arthur	O Port Arthur 529, 535	Major	Kindersley	Sask 535-238

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 81-87	POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 81-87
Marguerite	Cariboo	B C 650	Martin's River	Queens- Lunenburg	N S 529-25
Maria	Bonaventure	Q 529-116	*Martintown	Glengarry	O Apple Hill 535
Maria de Kent	Kent	N B Baotouche 529	Martinville	Compton	Q Johnville 535
Maria Est.	Bonaventure	Q Maria 529	†Martinville	Brandon	M 529-234
Maria Ouest	Bonaventure	Q Maria 529	†Martock	Colchester- Hants	NS Windsor 562
Mariapolis	Macdonald	M 529-227 (R R name Mariapolis)	Martyrs Shrine (Summer P O)	Simcoe E.R.	O 529-173
Marie Hill	The Battlefords	S Maidstone 529	Marvelville	Russell	O Russell 638
Marie Joseph	Antigonish- Guysboro'	NS 367 or Antigonish 529	Marwayne	Battle River	Alta 535-164
†Marienthal	Weyburn	Sask Torquay 535	Maryfield	Assiniboia	Sask 535-154, 529-258-263
†Marieton	Lake Centre	Sask Silton 535	Maryhill	Waterloo	O Breslau 529 or Aries 535
Marieval	Melville	S Grayson 535	Maryland	Pontiac	Q 535-28
*Marieville	Chambly- Rouville	Q 629	Marysburg	Humboldt	Sask Moseley 529
Marigold	Nanaimo	B C (Sub P O of Victoria)	Marysville	Hastings SR.	O 529-38
Marilla	Skeena	BC Burns Lake 529	Marysville	York-Sunbury	NB 529-79
Marina	Peace River	A Hines Creek 645	Marysville	Kootenay E.	BC 535-38
Marion Bridge	S. Cape Breton	N S via Sydney	Maryvale	Antigonish- Guysborough	NS Antigonish 529
Marionville	Carleton	O Russell 633	Maryville	Inverness- Richmond	NS 529-33
†Mariposa	Victoria	O 529-176	†Mascarene	Charlotte	N B St. George 535
Marius	Neepawa	M Embury 529	Mascouche	Joliette- L'Assomption- Montcalm	Q 535-21
*Markdale	Grey-Brace	O 535-40	Masefield	Maple Creek	Sask 535-171
Markerville	Red Deer	Alta Innisfail 535	Masinasin	Medicine Hat	A Milk River 535
*Markham	York ER	O 529-177	†Maskawata	Brandon	M Oak Lake 535
Markhamville	Royal	N B Sussex 529	Maskinonge	Berthier- Maskinonge	Q 529-147
Markinch	Melville	Sask 535-155	Mason Point	Inverness- Richmond	NS Strathlorne 529
†Markland	Selkirk	M Narcisse 529	†Massanoga	Frontenac- Addington	O 535-67
†Marks	Wright	Q 535-27	Massawippi	Stanstead	Q Ayers Cliff 675
Markstay	Nipissing	O 535-66	*Massett	Skeena	BC 465
*Markbank	Hastings S R	O Roblinale 535	*Massey	Algoma E.R.	O 535-67
Marlboro	Jasper-Edson	A 529-320	Masson	Hull	Q Buckingham Junc. 535
Marlin	N. Battleford	Sask Robinson 529	Mastai	Quebec- Montmorency	Q Trolley to Quebec City
†Marlow	Beauce	Q St. Georges 675	*Matachewan	Timiskaming	O 61k Lake 649
Marmion	Grey-Brace	O Dobblinton 529	Matador	Rosetown-Biggars	535-147
*Marmora	Hastings- Peterborough	O 529-147	†Matamek Factory	Saguway	Q via Seven Islands
†Marpole	Vancouver	B C 514, 708, 708-1 (Sub P O of Vancouver)	*Matane	Matapedia- Matane	Q 528, 349-2, 123
Marquant	Kent	NB Richibucto 529	Matane Est.	Matapedia- Matane	Q Matane 528
Marquette	Portage la Prairie	M 535-112	*Matapédia	Bonaventure	Q 529 50-116
Marquis	Moose Jaw	Sask 535-153	Matapédia West	Bonaventure	Q Matapédia 529
*Marriott	Rosetown-Biggars	535 138	Matawatchan	Renfrew S R	O Eganville 529, 535
Marriott's Cove	Queens- Lunenburg	N S Chester 529	Mathee	Nth. Battleford	S 535-179
†Marron Valley	Yale	B C Kaleden 535	*Mather	Lisgar	M 535-117
Marsboro'	Compton	Q Spring Hill 535	Matheson Island	Selkirk	N 442 or Riverton 535
Marsden	The Battlefords	S 535-164	Matheson Sta. 339	Cochrane	O 649
†Marsh	Pictou	N S Barney River 529	Matlock	Selkirk	M 535-123
*Marshall	The Battlefords	S 529-260	*Matqui	Fraser Valley	B C 535-73, 529-347
Marshall's Town	Digby-Annapolis- Kings	NS Acaciaville 562	Matlagami Hts	Cochrane	O Timmins 649
Marsh Brook	Inverness- Richmond	NS Inverness 529	*Matiava	Nipissing	O 535-26-65
†Marshville	Welland	O 712, 529-209	Mattes	Prince Albert	S 529-265
Marshy Hope	Pictou	N S 529-17	Mattee	Cochrane	O 529-154
Marsolieu	Gloucester	NB UpperCaraquet 529	†Matziwin	Antigonish- Guysboro'	N S Monastery 529
Marsoui	Gaspé	Q Matane 528	Maugerville	Medicine Hat	A 535-249
Martel	Chicoutimi	Q Chicoutimi 529, 685	Maughan	York-Sunbury	NB 390 or Oromocto 529
Marter	Timiskaming	O Englehart 649	Mavillette	Battle River	Alta Clarendon 535
Martin	Bonaventure	Q St. Godfroi 529		Shelburne-Yar- mouth-Clare	NS Heatonocga 562
†Martin	Restigouche- Madawaska	N B 535-302			
Martin Brook	Queens- Lunenburg	N S Lunenburg 529			
Martindale	Wright	Q Low 535			
Martindale Hgts	Lincoln	O via St. Catharines			
Martinique	Inverness- Richmond	NS Louisdale 529			
†Martin River	Gaspé	Q (Ste. Marthe de Gaspé P.O.)			
†Martins	Muskoka-Ontario	O 529-193 (Martin Siding P.O.)			
Martin Siding	Muskoka-Ontario	O Martins 529			
Martin's Point	Queens- Lunenburg	N S Martins River 529			

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEEKEY, PP. 81-87	POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEEKEY, PP. 81-87
Maxwellton.....	Wood Mountain..S	Crane Valley 535	McGrath Cove....	Halifax.....N S	French Village 529
Maxwellton Sta..	Shelburne-Yar-mouth-Clare..NS	562-1	†McGrath M't'n....	Pictou.....N S	Barney River 529
Mayberry.....	Moose Jaw...Sask	Dunkirk 535	McGray.....	Shelburne-Yar-mouth-Clare..NS	Barrington Pas-sage 529
†Maybrook.....	Timiskaming...O	649	McGregor.....	Essex S R.....O	623-30
Mayburt.....	Lethbridge...Alta	Stirling 535	McGregor Bay....	Algoma E.R....O	535-68 (PO 9 miles)
Maycroft.....	Macleod.....Alta	Lundbreck 535	McGregor Lake....	Hull.....O	Q Templeton 535
*Mayerthorpe	Jasper-Edson...A	529-322	†McInnis.....	Cochrane.....O	649-6
303			†McInnis Creek..	Kenora.....	Rainy River 529
Mayfair.....	N. Battleford Sask	529-283		Rainy River...O	
Mayfield Station.	Neepawa.....M	529-229	McIntosh.....	Kenora.....	529-160
†Mayfield.....	Antigonish-GuysboroughNS	James River 529		Rainy River...O	
Mayflower.....	Shelburne-Yar-mouth-Clare..NS	Hectanooga 562	McIntoshSprings	Cochrane.....O	649-3
Maymont.....190	N. Battleford.Sask	529-260	McIntyre's M't'n.	Inverness-Richmond..NS	West Bay Rd. 529
Mayne.....	Nanaimo.....B C	460-6	McKague.....	Melfort.....S	535-144
*Maynooth.....	Hastings-Peterborough..O	529-147	†McKay.....	N. WestminsterBC	514
Maynooth Station	Hastings-Peterborough..O	529-147	McKay's Corner..	Cape BretonS..N S	Glace Bay 698
Mayo Landing...	Yukon.....	462-1, 224	McKee.....	Pontiac.....Q	535-28
†Mayook.....	Kootenay E.R.BC	535-69	McKee's Mills....	Kent.....N B	529-65 (R R name McKee Mill)
†Mayton.....	Red Deer.....A	Wimborne 535	McKellar.....	Parry Sound....O	Waubamuk 529
Mayview.....	Prince Albert...S	Canwood 529	McKendrick.....	Restigouche-Madawaska..NB	Campbellton 529
Mazama.....	Yale.....B C	535-91			
*Mazenod.....164	Wood Mountain..S	529-270	McKenzie East Bay.....	Cape Breton N.-Victoria.....N S	via Sydney, N S
Mazepa.....	Macleod.....Alta	535-286	McKenzie Island..	Kenora.....	156, 184
*McAdam.....	York-Sunbury.NB	535-307-308-309		Rainy River...O	
McAdam's Lake..	Cape Breton N.-Victoria.....NS	Boisdale 529	McKerrow.....	Nipissing.....O	535-67-68
McAlpine.....	Prescott.....O	535-31 (R R name McAlpin)	McKim.....	Melville.....S	529-257
†McAlpines.....	Royal.....N B	529-58, 390 (Upper Hampstead P O)	†McKinley.....	Springfield....M	584
McArras Brook..	Antigonish-GuysboroughNS	Antigonish 529	McKinleyville....	Northumberl'd NB	Quarryville 529
McArthur's Mills.	Hastings-Peterborough..O	Detlor 529	McKinnon's Harbour.....	Cape Breton N.-Victoria.....N S	529-14
McAulay's.....	Cape Breton N.-Victoria.....N S	via Baddeck N S	McKinnon's Hill..	Restigouche-Madawaska..NB	Campbellton 529
McAuley.....	Marquette.....M	535-108-155	McLaren.....	The Battlefords..S	Maidstone 529
†McBean.....	Wright.....Q	Gracefield 535	†McLaren's Depot	Frontenac-Addington...O	Snow Road 535
*McBride.....237	Cariboo.....B C	529-350	McLaughlin.....	Battle River...Alta	535-229
McCart.....	Cochrane.....O	Nellie Lake 649	McLean.....	Kent.....N B	Canaan 529
McClures Mills..	Colchester-Hants.....N S	Truro 529, 562	†McLean.....	Frontenac-Addington...O	Farham 535
McCluskey.....	Victoria-Carleton...NB	via Grand Falls	McLean.....	Qu'Appelle...Sask	535-149
†McConnel.....	Kootenay E...B C	535-69 (Kitchener Marquette...M	†McLean Cove....	Inverness-Richmond..NS	via Margaree Harbour N S
McConnell.....	Timiskaming...O	649-4	McLeanville.....	Cape Breton N.-Victoria.....NS	Leitches Creek 529
†McCool.....	Wood Mountain..S	535-140	†McLellan.....	N Westminster BC	514
McCord.....	Inverness-Richmond..N S	Strathlorne 529	*McLennan...828	Peace River...A	645-1-3
McCormack.....	Hastings-Lakefield 529		McLeod Point....	Cape Breton N.-Victoria.....N S	North River 365 or Little Bras d'Or 529
McCraekens Landing.....	Peterboro'...O	629-215	†McLeod's.....	Compton.....Q	535-7
†McCraney.....	Nipissing.....O	629-215	McLeod Siding...	Restigouche-Madawaska..NB	529-50
McCreadyville..	Cape Breton N.-Victoria.....NS	Little Bras d'Or 529	McLeod Valley...	Jasper-Edson...A	Peers 529
*McCreary.....	Neepawa.....M	529-226-229	McLure.....	Kamloops...B C	529-347
†McDonald Glen.	Inverness-Richmond..N S	Mabou 529	McMahon.....	Maple Creek..Sask	535-172
McDonald Hills.	Melville.....S	Dysart 535	McMaster Univ'ty	Wentworth...O	Sub. P.O. Hamilton
†McDonald's.....	Hastings-Peterborough..O	529-147	*McMasterville	Chamby-Rouville.....Q	Beloeil 529
McDonald's Corners.	Lanark.....O	Snow Road 535	McMorrison.....	Kindersley...Sask	535-146
†McDonaldville.	Battle River. Alta.	Paradise Valley 535	McMunn.....	Springfield....M	564
McDougall.....	Renfrew S R...O	Adamston 529	McMurdo.....	Kootenay E...BC	535-84
McDougall Mills.	Port Arthur...O	529-156	McMurphy.....	Kamloops...B C	529-347
McEachern.....	Wood Mountain..S	McCord 535	McNairn.....	Kent.....N B	Buctouche 529
*McElhanney....	Melfort.....S	Somme 529	McNamee.....	Northumberl'd NB	529-7
McFarlane Lake.	Nipissing.....O	Sudbury, O. 529, 535	†McNaughton....	Antigonish-GuysboroughNS	South River 529
*McGee.....85	Rosetown-Biggars	529-252	McNeil Siding...	Chapleau.....Q	529-120 (PO Rouleau Siding)
†McGillivray....	Kootenay E...B C	535-69	McNeills Mills...	Prince...PEI	529-1 (R. R. n. McNeill)
McGillivray Falls	Cariboo.....BC	650	†McNeil's Vale...	Cape Breton N.-Victoria.....N S	Iona 529
McGinley.....	York-Sunbury.NB	529-58	†McNeily's.....	Digby-Annapolis-Kings.....NS	Middleton 529, 562
McGivney Juno..	York-Sunbury.NB	529-51-79 (R R n. McGivney)			

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†McNutt's Island.	Shelburne-Yarmouth-Clare.NS	Gunning Cove 529	*Melfort....2,305	Melfort.....S	529-232-272-290 535-157
†McPherson.....	Royal.....NB	529-58	Melissa.....	Muskoka-Ontario-O	Novar 529
McPhersons Ferry	Inverness- Richmond, NS	Point Tupper 529	*Melita.....659	Souris.....M	535-118
McPhersons Mills.	Pictou.....NS	Thorburn 529	Mellonodale.....	Jasper-Edson...A	Barrehad 645
†McQuade.....	Westmorland.NB	Irishtown 529	Melnic.....	Seakirk.....M	Whytewold 535
McRae.....	Athabaska.....A	Spedden 529	Melochville...819	Beauharnois- Laprairie.....Q	633-1
McTaggart...69	Weyburn.....Sask	535-151	Melrose.....	Antigonish- Guysboro'...NS	Antigonish 529
McTavish.....	Provencher.....M	535-117	Melrose.....	Westmorland.NB	529-54
McWatters.....	Pontiac.....Q	529-119	Melrose.....	Springfield...M	E. Seikirk 535, 529
Meacham.....143	Rosthern.....Sask	529-249	Melrose Hill...	Inverness- Richmond, NS	Glendyer 529
†Meach Lake....	Wright.....Q	Chelsea 535	Melvern Square..	Digby-Annapolis-Kings...NS	Kingston 562
Mead.....	Cochrane.....O	502-1	†Melville.....	Peel.....O	535-39
†Meadow.....	Rosetown-Biggars	529-245	*Melville...3,824	Melville.....S	529-245-254-257
†Meadow.....	St. John-Albert NB	Elgin 529	†Melville.....	Queen's...P E I	529-5
Meadow.....	Cape Breton N.- Victoria, NS	North River 365	*Memramcook...	Westmorland.NB	529-12
†Meadowbrook..	Westmorland.NB	529-12 (Painsec PO)	Memramcook W.	Westmorland.NB	Memramcook 529
Meadowbrook...	Athabaska.....A	Rochester 529	Menaik.....	Wetaaskiwin...A	535-227
†Meadow Creek..	Macleod.....Alta	Clareholm 535	Menard.....	Rellechasse...Q	St. Camille 675
*Meadow Lake...1456	N. Battleford, Sask	535-179	*Menadham...142	Swift Current...S	535-161
Meadowlands...	Dauphin.....M	Winnipegosis 529	Menisino.....	Provencher.....M	529-224
Meadow Portage.	Dauphin.....M	Winnipegosis 529	Menneval.....	Restigouche- Madawaska.NB	Grog Brook Dam 529
Meadows.....	Portage-la-Prairie	535-112	Mennon.....	Rosthern.....S	529-261
†Meadows.....	Kootenay W. B. C.	535-15	Menteith.....	Brandon.....M	535-118
Meadows Road..	Cape Breton S.-NS	via Sydney N S	Mentmore.....	Neepawa.....M	529-244
†Meadowvale...	Digby-Annapolis-Kings...NS	Wilmot 562	Menzie.....	Marquette.....M	529-230
Meadowvale.....	Peel.....O	535-39	†Menzie's Bay...	Comox-Alberni BC	455
†Meadowview...	St. Boniface.....M	Dugald 529	Meota.....236	The Battlefords..S	529-262
Meadowville Sta.	Jasper-Edson...A	Cherhill 529	Merci de Caplan	Bonaventure...Q	Caplan 529
*Meaford...2,662	Pictou.....NS	529-15	*Mercoal.....	Jasper-Edson...A	529-312
†Meagher.....	Grey N R.....O	529-194, 438	Merid.....	Kindersley, Sask	529-252 (P O)
Meagher's Grant.	Halifax.....NS	529-16 (P O name Meaghers Grant)	†Meridian.....	N. Westminster BC	514 (Surrey Centre)
Meanook.....	Athabaska.....A	529-317	Merigomish.....	Pictou.....NS	529-17
Mearns.....	Jasper Edson...A	645-1	†Merivale.....	Carleton.....O	529-140 or Ottawa
Mears.....	Marquette.....M	Rosburn 529	Merland.....	Antigonish- Guysborough NS	Tracadie 529
Meat Cove.....	Cape Breton N.- Victoria, NS	via Bay St. Lawrence or via North Sydney	Merle.....	Mackenzie.....S	Bjorkdale 529 or McKague 535
†Meath.....	Renfrew N R...O	535-65	*Merlin.....	Kent.....O	656-2
Meath Park Sta. 155	Prince Albert...S	535-178	*Merrickville 794	Grenville-Dundas O	535-33
†Mechins.....	Gaspé.....Q	Les Mechins PO	Merridale.....	Dauphin.....M	Roblin 529
†Medford.....	Victoria- Carleton...NB	535, 529	*Merritt.....940	Kamloops...B C	535-92 [329-1
*Medicine Hat...12,859	Medicine Hat, Alta	535-225, 240	*Merrittion...2,993	Lincoln.....O	641, 529-203-208,
Medika.....	Springfield...O	Elms 529	Merryflat.....	Maple Creek, Sask	Govenlock 535
†Medonte.....	Simcoe E R.....O	535-48-55	Mersey Point...Queens-	Liverpool 529	
Medora.....	Souris.....M	535-117	Merville.....	Lunenburg...NS	
†Medora.....	Muskoka-Ontario-O	529-130	*Mervin.....195	Comox-Alberni BC	Courtenay 535
*Medstead...183	N. Battleford, Sask	529-283-287-292,	Mesachi Lake...Nanaimo...B C	The Battlefords..S	529-282
Meductic.....	York-Sunbury N.B	529-58 [535-183	*Meskanaw.....	Humboldt.....S	529-290
†Medway.....	Queens- Lunenburg...NS	529-25 (Mill Village P O)	Messines.....	Wright.....S	535-27
Meeting Creek..	Camrose.....A	529-315	Metabetchouan..	Lake St. John- Roberval...Q	529-105
Meeting Lake...Megan.	N. Battleford, Sask	Rabbit Lake 529	Metagama.....	Algoma E R.....O	535-66
†Meganitic...4,560	Melfort.....S	Arborefield 529	*Metcalfe.....	Carleton.....O	Edwards 633
Meiseners.....	Compton.....Q	535-2-7, 675-2 (Lac Megantic PO)	Metchoxin.....	Nanaimo...B C	529-346
†Mekiwin.....	Queens- Lunenburg...NS	Cherryfield 529	*Meteghan.....	Shelburne-Yarmouth-Clare.NS	562-1 (P O 4 miles from R R)
Melancthon...	Neepawa.....M	Keyes 535	Meteghan Centre	Shelburne-Yarmouth-Clare.NS	Meteghan 562
Melanson.....	Dufferin-Simcoe-O	535-40	Meteghan River	Shelburne-Yarmouth-Clare.NS	Meteghan 562
Melaval.....	Digby-Annapolis-Kings...NS	Grand Pré 562	Meteghan Station	Shelburne-Yarmouth-Clare.NS	562-1
*Melbourne.....	Wood Mountain S.	535-170	†Meteor.....	Melfort.....S	Nipawin 535
Melbourne...354	Middlesex W R. O.	623-37	Methley.....	Dauphin.....Man	529-248
Melbourne.....	Richmond-Wolfe Q	Richmond 529	Methven.....	Macdonald...M	535-119
Meldrum Bay...Meldrum.	Neepawa.....M	535-112	*Metis Beach.332	Matapedia- Matane.....Q	528
Meldrum Bay...Meldrum.	Algoma E R.....O	438, or Little Current 535	Metiskow.....	Battle River, Alta	535-158
Meldrum Creek..	Cariboo.....BC	Williams Lake 650	Metlakatla.....	Skeena...B C	via Prince Rupert
Melch...	Selkirk.....M	535-122	Meyersburg.....	Northumberland O	Campbellford 529
Melford.....	Inverness- Richmond...NS	River Denys 529	Meysonne.....243	Wood Mountain S	535-163-170
			*Miami.....	Macdonald...M	529-222

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 81-87	POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 81-87
Michaud.....	Restigouche-Madawaska. N B	Baker Brook 700, 529	*Mildmay ..771	Grey-Bruce.....O	529-188
Michaudville....	Richelieu-Vercheres.....Q	St. Judes 529	†Mildmay Park ..	Yorkton.....Sask	Foam Lake 535
*Michel.....	Kootenay E.....BC	535-69	Mildred.....	N. Battleford.....Sask	529-287
Michichi.....	Acadia.....O	529-252	†Mile End.....	Outremont.....Q	535 (Freight only)
Michipicoten.....	Algoma W R.....O	502-2 (R R n. Michipicoten)	Milestone.....395	Weyburn.....Sask	535-151
†Michipicoten River	Algoma W R.....O	Wawa 502	Milford.....	Prince Edward-Lennox.....O	Pictou 529
†Micksburg.....	Renfrew N R.....O	Cobden 535	†Milford.....	Digby-Annapolis-Kings.....N S	Annapolis Royal 562
†Mio Mac Gold Mines	Queens-Lunenburg. N S	Conquerall 529	Milford.....	St. John-Albert NB	Fairville 535
*Miale.....312	Weyburn.....Sask	535-151	Milford Bay....	Muskoka-OntarioO	420 or Bracebridge 529
†Middle Barney's River.	Picoutu.....N S	Barney River 529	†Milford Haven	Algoma W R.....O	via Hiltonbeach; or Bruce, 535
†Middle Bay.....	Charlevoix-Saguenay.....Q	123 or Bonne Esperance 348-2	Milford Haven	Antigonish-Guysboro'. N S	Monastery 529 or via Guysboro
†Middleboro'....	Cumberland. N S	Pugwash Jct. 529	†Milford Manor..	Muskoka-OntarioO	420
Middlebro.....	Provencher.....M	529-238	Milford Station..	Colchester-Hants.....NS	529-12
Middle Cape.....	Cape Breton N.-Victoria.....NS	St. Peters 529	†Milieu.....	St. Maurice-Lafeche.....Q	529-120 (Riviere du Milieu, P O)
Middle Caraquet	Gloucester.....N B	Caraquet 529	Militia Point....	Inverness-Richmond. N S	River Denys 529
Middle Church....	Selkirk.....M	535-123, 720, 720-1			
Middle Country	Antigonish-Guysboro'. N S	Country Harbour 368	Milk River.....437	Lethbridge.....Alta	535-188
Middle E. Pubnico	Shelburne-Yarmouth-Clare.NS	D'Entremont 529	Willarville.....	Calgary E R.....A	via Calgary
Middlefield.....	Queens-Lunenburg.....NS	Liverpool 529	*Millbank.....	Perth.....O	535-37
M. Kouchibougué	Kent.....N B	Richibucto 529	Millbank.....	Northumberland NB	Newcastle 529
Middle La Have Ferry.	Queens-Lunenburg. N S	Lunenburg 529	Mill Bay.....	Skeena.....B C	455
Middle Lake.....	Humboldt.....Sask	535-176	Millbridge.....	Hastings-Peterborough..O	529-147
Mile Manchester.	Antigonish-Guysboro'. N S	Monastery 529 or via Guysboro	*Mill Brook ..751	Durham.....O	529-176
Middlemarch.....	Elgin.....O	via St. Thomas	†Millbrook.....	St. Boniface.....M	584
Middlemiss.....	Middlesex W R.....O	529-209 712	Mill Centre.....	Melfort.....S	Arborefield 529
*Middle Musquodoboit..	Halifax.....N S	529-16 (R R n. Musquodoboit)	Mill Cove.....	Queens-Lunenburg. N S	Hubbard 529
Middleport.....	Brant.....O	529-199	Mill Cove.....	Royal.....N B	Youngs Cove Road 535
Middle Port's Lake	Halifax.....N S	Petaim 529	Mill Creek.....	Cape Breton N.-Victoria.....NS	Little Bras d'Or 529
Middle River....	Cape Breton N.-Victoria.....N S	via Baddeck, N S	Milledgeville....	St. John-Albert NB	via St. John, N B
Middle River Centre	Cape Breton N.-Victoria.....N S	via Baddeck, N S	Mill Isles.....	Argenteuil.....Q	St Jerome 535, 529
Middle Sackville.	Westmorland. N B	529-5	Millerand.....	Gaspé.....Q	via Amherst
†Middle Sackville	Halifax.....N S	Beaver Bank 562 or Bedford 562, 529	Millersdale.....	Kindersley.....Sask	529-269
Middle Stewiacke	Colchester-Hants.....NS	Brookfield 529	Millerfield.....	Bow River.....A	East Coulee 529, 535
*Middleton ..1172	Digby-Annapolis-Kings.....N S	562-1, 529-29-31	Miller Lake.....	Bruce.....O	Warton 529
†Middleton Hill..	Prince Albert.....S	Duck Lake 529	*Miller Roches....	Stormont.....O	529-83
Middleville.....	Lanark.....O	Perth 535	Millerton.....	Northumberland NB	529-79
Middle West Pubnico.....	Shelburne-Yarmouth-Clare.NS	Pubnico 529	Millet.....348	Wetaskiwin.....S	535-227
Middlewood.....	Queens-Lunenburg. N S	529-25	Millerton.....	The Battlefords..S	Maidstone 529
Midgell.....	King's.....P E I	529-4	Mill Grove.....	Wentworth.....O	535-56
Midgic Station....	Westmorland. N B	529-54	Millilcent.....	Medicine Hat....A	535-246
Midhurst.....	Simcoe N R.....O	535-43	†Millicote.....	Victoria-Carleton.....NB	(Maliseet P O)
*Midland ..6,800	Simcoe E R.....O	529-173, 432, 535-66	†Millidge.....	Kenora-Rainy River..O	529-160
†Midland.....	Simcoe.....N B	535-315	Milliken.....	York E R.....O	529-177
*Midlandvale....	Bow River.....Alta	Drumheller 529, 535	†Millington.....	Muskoka-OntarioO	Udney 529
Midnapore.....	Calgary E R.....Alta	535-228	Million.....	Dauphin.....M	Magnet 529
Midnight Lake....	N. Battleford. Sask	Glaclyn 529	†Mill Park.....	Neepawa.....M	McCreary 529
Midville Branch.	Queens-Lunenburg. N S	Brigwater 529	Mill Road.....	Queens-Lunenburg. N S	Chester Basin 529
Midway.....	St. John-Albert.NB	Albert 529	Millstream.....	Royal.....N B	Apoahqi 529
*Midway.....	Yale.....B C	535-72-91	*Milltown ..1,876	Bonaventure.....Q	529-50
†Miette.....	Jasper-Edson.....A	529-320	†Mill View.....	Charlotte.....N B	via St. Stephen
†Miette Hot Springs	Jasper-Edson.....A	Jasper 529	Mill Village.....	Queens-Lunenburg. N S	529-5
Mignault.....	Temiscouata.....Q	Conturrier 700	†Mill Village....	Digby-Annapolis-Kings.....N S	562-2
Miguasha.....	Bonaventure.....Q	Nouvelle 529	†Millville.....	Digby-Annapolis-Kings.....N S	Ayleford 562
Miguasha West..	Bonaventure.....Q	Nouvelle 529	Willville.....	York-Sunbury.NB	535-301
Mikado.....	MacKenzie.....S	529-259	Millville.....	Cape Breton N.-Victoria.....NS	Little Bras d'Or 529
*Milan.....	Compton.....Q	535-7	Millwood.....	Marquette.....M	535-101
†Milberta.....	Timiskaming.....O	Uno Park 649	†Milly.....	Wood Mountain..S	McCord 535
*Milden.....234	Rosetown-Biggars	535-146-153			

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 81-87	POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 81-87
*Milner.....	N. Westminster BC	514	Miscou Plains....	Gloucester..... N B	Shippigan 529
Milner Ridge....	Springfield..... M	535-102	Mispec.....	St. John-Albert NB	via St. John, N B
Milnes Landing....	Nanaimo..... B C	529-346	Missanable.....	Algonia W R..... O	535-66 [Mission]
†Milnet.....	Nipissing..... O	529-130	*Mission City 1957	Fraser Valley... B C	535-70-73 (RR name)
Milneke.....	Bonaventure..... Q	529-50	Mission St. Louis	Bonaventure..... Q	St. Omer 529
Milo..... 108	MacLeod..... Alta	535-24	Mississippi Sta.	Frontenac..... O	535-61
Milot.....	Lake St. John- Roberval..... Q	Dolbeau 529	Mistassini..... 1,294	Lake St. John- Roberval..... Q	Dolbeau 529
Milton.....	Queens- Lunenburg..... NS	Liverpool 529	Mistatim.....	Melfort..... S	529-232
†Milton..... 1,964	Halton..... O	529-192, 535-35 (Mil ton West P O)	†Mistawasis.....	Prince Albert... S	Mont Nebo 529
Milton Heights....	Halton..... O	Milton 529, 535	*Mitchell..... 1,777	Perth..... O	529-186
Milton Station....	Queen's..... P E	529-1	†Mitchell.....	Nicolet..... Q	529-86
*Milton West.....	Halton..... O	529-192, 535-35 (R R name Milton)	Mitchell Bay....	Yamaska..... Q	[boit 529]
*Milverton..... 1,015	Perth..... O	529-187, 535-37	Mitchell	Restigouche... NB	Upper Musquod- Jacquet River 529
*Mimico..... 8,070	York WR..... O	529-207, 535-44 (Sub P O Toronto)	Mitchell Sta....	Drummond- Arthabaska.... Q	529-86
Mimico Beach....	York WR..... O	via Mimico, O (Sub P O Toronto)	Mitchellton.....	Moose Jaw..... Sask	529-270
Minahico.....	Kenora- Rainy River... O	Sleemans 529	Mitchellview....	Mackenzie..... S	Buchanan 529
Minaki.....	Kenora- Rainy River... O	529-160, 184	†Mitford.....	Calgary W..... A	535-225
†Minard.....	Assiniboia.... Sask	529-251-263	†Mitsue.....	Peace River... A	645-1
Minaville.....	Colchester- Hants..... NS	Kennetcook 562	Moberly Lake....	Cariboo..... B C	Dawson Creek 645
†Minataree.....	Port Arthur... O	529-156	†Moberly.....	Port Arthur... O	535-66
*Minburn..... 198	Battle River... Alta	529-260	†Model Farm.....	Yorkton..... S	West Bend 535
Mindemoya.....	Algonia E R... O	Little Current 535	†Model Farm.....	Royal..... N B	529-42
*Mindon.....	Victoria..... O	Kinmount 529	†Moe's River....	Compton..... Q	Compton 529
Mindoka.....	Timiskaming... O	649	Woffat.....	Halton..... O	535-37
Mine Centre.....	Kenora- Rainy River... O	529-132	†Woffat.....	Qu'Appelle... Sask	Candia 529
Mine de Mica....	Hull..... Q	Buckingham 535	Moffette.....	Pontiac..... Q	Laverlochere 535
Mineral.....	Victoria- Carleton..... N B	Beechwood 535	Woha.....	Cariboo..... B C	Lillooet 650
Miners Bay.....	Victoria..... O	Coboconk 529	†Mohawk.....	Brantford City.. O	(See Mt. Pleasant)
Minerve.....	Labelle..... Q	Labelle 535	†Mohawk Airport	Hastings S R... O	Napanee 529
*Minising.....	Simcoe N R... O	529-195	†Mohr.....	Pontiac..... Q	535-28
Minett.....	Muskoka-Ontario	420	Moira.....	Hastings- Peterborough.. O	Tweed 535
Mineville.....	Halifax..... N S	Naugle 529	Moisie.....	Charlevoix- Saguenay.... Q	123 or via Seven Islands
Mingan.....	Charlevoix- Saguenay.... Q	348-2, 123	Mokomon.....	Fort William... O	529-132
Miniota.....	Marquette..... M	535-111, 529-245	Moline.....	Marquette..... M	529-244
*Minitonas.....	Churhill..... M	529-232	Molson.....	Springfield... M	535-61-102
Mink Cove.....	Digby-Annapolis- Kings..... NS	Digby 562	Monarch.....	Lethbridge.... A	535-230
Mink Creek.....	Dauphin..... M	Ethelbert 529	Monarchvale....	Rosetown-Biggar	Biggar 529, 535
†Mink Lake.....	Nipissing..... O	529-137	Monastery.....	Antigonish- Guysborough NS	529-17
*Minnedosa 1,837	Marquette..... M	535-100-101-103	Monchy.....	Maple Creek Sask	Orkney 535
Minnehik.....	Wetaskiwin... A	Winfield 535	Monck.....	Wellington N R. O	Arthur 535
Minnewakan....	Selkirk..... M	Lundar 529	Monckland Sta..	Stormont.....	535-33 (RR name Monck- lands)
†Minnicog.....	Muskoka-Ontario	Midland 529, 535	*Moncton, 22,763	Westmorland.. NB	529-12-42-50-51-65, 102, 105, 240
†Minnie Lake....	Rosetown-Biggar	Beechy 529	†Mond.....	Nipissing..... O	Victoria Mines 535
Minnetaki.....	Kenora-Rainy R O	535-51	Mondou.....	Rosetown-Biggar	535-147
Minnow Lake....	Nipissing..... O	via Sudbury	Monet.....	Chapleau..... Q	529-120
Minstrel Island..	Comox-Alberni BC	455	Monetville.....	Nipissing..... O	Rutter 535
Minto.....	Souris..... M	529-223	Monitor.....	Acadia..... A	535-233 [P O]
†Minto.....	Wellington NR O	529-180	†Monk.....	Kamouraska... Q	529-118 (Tourville)
Minto.....	Royal..... N R	535-315	†Monklands.....	Stormont.....	535-38 (Monckland Station P O)
Minto Mine.....	Cariboo..... BC	Shalah 650	†Monk Road.....	Hastings- Peterborough.. O	Bancroft 529
†Minto Bridge....	Weyburn..... S	535-142	Monk's Head....	Antigonish- Guysborough NS	Pomquet 529
Minudle.....	Cumberland.. N S	River Hebert 621	*Monkton.....	Perth..... O	535-37 (R R name West Monkton)
Miocene.....	Cariboo..... B C	Williams Lake 650	Mono Centre....	Dufferin-Simcoe O	Orangeville 535
†Mira.....	S. Cape Breton NS	698 (Mira Gut, P O)	Mono Mills.....	Peel..... O	Caledon East 529 or Orangeville 535
Mira Gut.....	S. Cape Breton NS	698 (R R name Mira)	Monominto.....	St. Boniface... M	384 or Vivian 529
Miramichi.....	Northumberland	Loggieville 529	Mono Road Sta..	Peel..... O	Caledon East 529
†Miron.....	Pontiac..... Q	535-26	†Monquart.....	Victoria- Carleton..... NB	Bath 535
Mirror..... 562	Wetaskiwin... A	529-316-319-325	Montagne-de-la- Croix.....	Restigouche... NB	Green River 529, 535
Mirror Lake.....	Kootenay W... BC	445-3 or Kaslo 535	Montagne Noire..	Terrebonne... Q	St. Agathe 535
Mirror Landing..	Peace River... A	645-1 (R R name Smith)	†Montagne Ronde	Temiscouata... Q	St. Honore 700
Miscou Centre....	Gloucester..... N B	Shippigan 529	*Montague..... 769	King's..... P E	1 529-7
Miscouche.....	Prince..... P E	1 529-1	Montague Gold Mines.....	Halifax..... N S	Dartmouth 529
Miscou Harbour..	Gloucester..... N B	Shippigan 529	†Montague Junc.	King's..... P E	1 529-3-7
Miscou Light House	Gloucester..... N B	Shippigan 529			

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAR EST R. R. STATION, SEE KEY, PP. 81-87	POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAR EST R. R. STATION, SEE KEY, PP. 81-87
Mont Albert.....	Gaspe.....	Q via Ste. Anne des Monts or Matane 528	Dominion.....	126, 3rd Ave. Lachine.....	Q
Mont Alverne....	Lake St. John-Roberval.....	Q Lac Bouchette 529	*Hochelaga.....	8130 St. Cath. E	
Montauban...541	Portneuf.....	Q 529-92	Leduc.....	107 St. Catherine St. E	
Montauban-les-Mines 324	Portneuf.....	Q Montauban 529	Longue Pointe..	7761 Notre Dame E	
Montbeillard....	Pontiac.....	Q Arntfield 649	Montreal West..	36 Westminster Av.	
Mont Brun.....	Pontiac.....	Q Clericy 529	*Notre Dame de Grace.....	6751 Sherbrooke W	
Mont Carmel....	Kamouraska....	Q St. Philippe de Neri	Notre Dame des Victoires.....	2630 Montsabr� St.	
Montcerf.....	Wright.....	Q Maniwaki 535 (529)	Oratoire St. Joseph	Queen Mary Road	
†Mont Cervin....	Dorchester.....	Q St. Malachie 529	*Outremont.....	1145 Bernard Ave.	
Monteagle Valley	Hastings-Peterborough..	O Hybla 529	*Place d'Armes..	131 St. James W.	
*Montebello...1266	Labelle.....	Q 535-18	Pont Viau.....	64 Taschereau Blvd	
Monte Creek....	Kamloops.....	B C 535-70	*St. Cun�gonde..	2608 Notre Dame W	
*Monteith.....	Cochrane.....	O 649	St. Jean Baptiste de Montreal	4051 Boulevard, St. Lawrence	
Monte Lake.....	Kamloops.....	B C 529-35	St. Jean de la Croix.	Bld. St. Laurent at St. Zotique	
Montfort.....	Argenteuil.....	Q 529-99	St. Louis Square	3644 St. Denis St.	
Montgomery....	Calgary W.....	A via Calgary	St. Paul.....	1771 Church Ave.	
Monticello.....	Wellington N.R.	O Grand Valley 535	Sault au Recollet	2076 Blvd. Gouin E	
Montigny.....	Labelle.....	Q Nominigue 535	Tetreuilville....	4341 Hochelaga St.	
*Mont Joli...3,533	Rimouski.....	Q 529-50, 528, 123	*Verdun.....	530 Church St.	
Mont Joli Nord..	Rimouski.....	Q Mont Joli 529, 528	Victoria Avenue	4326 Sherbrooke W	
Mont Laurier...2681	Labelle.....	Q 535-23	Villeray.....	7736 St. Hubert St.	
Mont Louis.....	Gasp�.....	Q 348-1 or Matane 528	†Montreal E. 2,355	Maison-neuve-Rosemont.....	Q 529-93
*Montmagny 4585	Montmagny-L'Islet.....	Q 529-115	Montreal Lake...	Prince Albert. Sask	193 or Pr. Alber 529, 535
Montmagny St N.	Montmagny-L'Islet.....	Q 529-115	Montreal Nord..	Mercier.....	Q 529-85 or St. Vincent de Paul 535 or Trolley to Montreal
Montmartre...346	Weyburn.....	Sask 529-258	Montreal River..	Timiskaming....	O Cobalt 649
†Montmorency	Quebec-Montmorency..	Q 676	Montreal Sthl.1,441	Chambly-Rouville.....	Q
Falls, Montmorency	Quebec-Montmorency..	Q 676 (RR n. Village Montmorency)	Montreal West...3,474	Jacques Cartier..	Q 535-3-33, 633-1
Village 5,393	Prince Albert.....	S 529-287	*Mont Rolland..	Terrebonne.....	Q 535-23
Mont Nebo.....	Carihooc.....	BC via Fort St. John	Montrock.....	Cochrane.....	O Iroquois Falls 649
Montney.....	Labelle.....	Q papineauville 535	†Montrose.....	Welland.....	O via Niagara Falls
Montpellier.....	Cartier.....	Q 535-3-18-21-33	Mont Sacre C�ur	Shefford.....	Q Granby 529, 629
*Montreal 903,007	Hochelaga.....	Q 529-82-83-87-91-93-108	Mont St. Gregoire	St. Johns-Iberville-Napierville...Q	St. Hilare 529
	Jacques Cartier	Q 629	Mont St. Hilaire.	Chambly-Rouville.....	Q
	Laurier.....	Q 633-1	Mont St. Michel.	Labelle.....	Q Mont Laurier 535
	Maison-neuve-Rosemont.	Q 329-2-3-6-8	Gasp�.....	Q via Mont Louis	
	Mercier.....	Q 841	Mont Tremblant.	Terrebonne.....	Q 535-23
	Mount Royal.	Q 352	Monument.....	Quebec-Montmorency..	Q 676 (Sub P.O. of Quebec City)
	Outremont.....	Q 348-1-2	Moonbeam.....	Cochrane.....	O 529-154
	St. Ann.....	Q 850	†Moon Hills....	N. Battleford Sask	Blaine Lake 529
	St. Antoine-Westmount	Q 117, 118, 122, 240	Moon Lake.....	Jasper-Edson....	A Entwistle 529
	St. Denis.....		Moon River.....	Yuskoka-Ontario.....	O Mactier 535
	St. James.....		Moonstone.....	Simcoe E R.....	O Eady 535
	St. Lawrence-St. George		Moore Dale.....	Dauphin.....	M Ste Rose 529
	St. Mary.....		*Moorefield....	Wellington N R..	O 529-188
	St. Henri.....		Moorepark.....	Nee pawa.....	M 535-109
*Station B.....	678 St. Cathar. St. W		Moore Mills.....	Charlotte.....	N B 535-308
*Station C.....	1450 St. Cathar. E		Mooretown.....	Lambton W R.....	O Courtright 623
*Station D.....	1945 Centre St.		Moor Lake Sta..	Renfrew N R.....	O 535-65
*Station E.....	5020 Blv. St. Laurent		Moose Bay.....	Dauphin.....	M Rorketon 529
*Station F.....	1700 Notre Dame W		Moose Brook....	Colchester-Hants.....	NS Kennetcook 562
*Station G.....	40 Pine West		Moose Creek....	Stormont.....	O 529-211
*Station H.....	St. Cathar. & Bishop		Moose Dale.....	Melfort.....	S Carrot River 529
*Station M.....	4224 St. Cathar E		†Moose Factory..	Cochrane.....	O Moosonee 649
*Station N.....	205 St. Catherine E		Moosehead.....	Halifax.....	NS Mosers River 367 or Upper Musquodoboit 529
*Station O.....	35 de l'Eglise St.		Moose Heights...	Cariboo.....	B C Queneau 650
*Station R.....	4420 St. Denis St.		Moosehill.....	Fort William....	O Fort William 529, 535
*Station S.....	5972 Boul. Monk.		*Moosehorn.....	Selkirk.....	M 529-231
*Station T.....	1016 St. Cathar. E		*Moose Jaw 23,069	Moose Jaw.....	Sask 535-149-151-153-168
Ahuntsic.....	10851 Lajeunesse				529-266-268-271,178
Beaudoin Street.	4401 N. Dame St. W				
Bordeaux.....	1644 Gouin Bv'd W				
Cartierville....	12247 Lachapelle				
C�te des Neiges ou	1869 C�te des N Rd				
C�te St. Louis..	4751 St. Denis St.				
C�te St. Michel.	7776 St. Michel Bd				
C�te Visitation.	2598 B'd Rosemont				
*Delorimier....	4576 Papineau				

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 81-87	POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 81-87
Moose Lake.....	Churchill.....M	The Pas 529	* Mossbank.....552	Moos Jaw...Sask	529-270, 535-168
Mooseland.....	Halifax.....N S	Musquodoboit 529	Moss Glen.....	Royal.....N B	Rothsay 529
Moose Mountain..	Victoria- Carleton...N B	Beechwood 535	Mossie.....	Jasper-Edson...A	Barrhead 640
Moose Portage..	Athabaska.....	Smith 645	Mossleigh.....	Macleod.....	535-242
Moose Range.....	Melfort.....S	529-272	Mossley.....	Middlesex E R...O	Harrietsville 535
† Moose River....	Pictou.....N S	New Glasgow 529	† Mossman.....	Queens- Lunenburg...N S	529-29 (West North- field P O)
Moose River.....	Cumberland...N S	Parrsboro 549	Mossyvale.....	Melfort.....	Carrot River 529
Moose Valley....	Assiniboia...N S	Kipling 529	† Mosten.....	Rosetown-Biggars	Wiseton 529
Moose Wallow....	Jasper-Edson...A	Barrhead 645	Motherwell.....	Huron-Perth...O	St. Paul's 529
* Moosomin 1,134	Qu'Appelle...Sask	535-112	Moules River...	Kent.....N B	Harcourt 529
Moosonee.....	Cochrane.....O	649-6	Moulin Belanger..	Matapedia- Matane.....Q	Amqui 529
Morais.....	Gloucester...N B	Caraquet 529	Moulin Bersimis..	Charlevoix- Saguenay...Q	123, 349-1
† Moran.....	Northumberland	Weaver 529	Moulin Caron....	Pontiac.....	Rouyn 529, 649
Morar.....	Antigonish- Guysborough NS	Antigonish 529	Moulinette.....	Stormont.....O	529-83
† Moraviantown..	Kent.....O	via Bothwell, O	† Moulin Turgeon	Matapedia- Matane.....Q	Causapscal 529
* Morden.....1,690	Lisgar.....M	535-117	Moulin Vallière..	Quebec- Montmorency..Q	Giffard 676
Morden.....	Digby-Annapolis- Kings.....NS	Aylesford 562	† Moulton.....	Haldimand...O	529-209, 712
† Moreau.....	Bellechasse...Q	St. Henri Vill. 675	Mound.....	Red Deer...Alta	Olds 535
Morecambe.....	Battle River...A	535-184	Mountain.....	Grenville- Dundas.....O	535-33
† Morehead.....	Pontiac.....A	535-285	Mountain Brook..	Restigouche- Madawaska..NB	Charlo 529
Moreland.....	Weyburn...Sask	529-268	† Mountain Chutes	Timiskaming...O	649-4
Morell.....	King's.....P E I	529-4	Mountain Grove..	Frontenac- Addington...O	535-34
Morewood.....	Grenville- Dundas.....O	Chesterville 535	* Mountain Park..	Jasper-Edson...A	529-312
Morgans Point...	Welland.....O	via Port Colborne	Mountain Road...	Neepawa.....M	Eden 529
Morganston.....	Northumberland	Colborne 529, 535	Mountainside....	Souris.....M	529-225
Morganville.....	Digby-Annapolis- Kings.....NS	Bear River 562	Mountain View...	Prince Edward- Lennox.....O	Belleville 529, 535
† Moricetown....	Skeena.....BC	529-350	Mountain View...	Lethbridge...Alta	Cardston 535
* Morien Junc...	Cape Breton S..NS	698	* Mount Albert...	York N R.....O	529-130
Morigeau.....	Bellechasse...Q	St. Francois 529	† Mount Albion...	Wentworth...O	Rymal 529
Morin Creek.....	N Battleford...S	Meadow Lake 535	† Mount Albion...	Queen's.....P E I	529-5
* Morin Heights..	Argenteuil...Q	529-99	Mount Auburn...	Inverness- Richmond...NS	St. Peters 529
Morinus.....	Muskoka-Ontario	420	* Mount Brydges..	Middlesex WR...O	529-205
Morinville.....735	Jasper-Edson..Alta	529-317, 645-1	Mount Carmel...	Kent.....N B	St. Anthony 529
Morisset Station.	Dorchester...Q	675-1	Mount Cartier...	Kamloops...BC	Greenslide 535
Morley.....	Calgary W...Alta	535-225	Mount Chesney...	Frontenac- Addington...O	Kingston, 529, 535
Morneault.....	Restigouche- Madawaska..N B	Baker Brook 529, 700	Mount Dennis...	York S.....O	West Toronto 535, 562-1 [529]
Morningside....	Wetaskiwin...A	535-227	Mount Denson...	Colchester- Hants.....NS	
Morpeth.....	Kent.....O	Ridgetown 623, 656	Mount Elgin....	Oxford.....O	535-46
Morrin.....177	Acadia.....A	529-315 [585-2, 647]	Mount Forest 1,892	Wellington N R..O	529-180, 535-41
* Morris.....920	Provencher...M	529-221-222, 535-117	† Mount Green...	Weyburn...Sask	Bromhead 535
Morris.....	Gaspé.....Q	Gaspé 529	Mount Hamilton..	553 Concession St.	Hamilton City
* Morrisburg 1,575	Grenville- Dundas.....O	529-83	Mount Hanly....	Digby-Annapolis- Kings.....NS	Middleton 529, 562
† Morrisdale....	Royal.....N B	529-58	† Mount Herbert..	Queen's.....P E I	529-5
Morrison.....	Inverness- Richmond...N S	529-14	Mount Hope.....	Wentworth...O	Glanford 529
† Morrison.....	Terrebonne...Q	535-23	† Mount Irwin...	Peterboro' WR..O	Kinmount 529
† Morrison Lake..	Muskoka-Ontario	Kilworthy 529	Mount Joy.....	York ER.....O	Markham 529
† Morrissey.....	Kootenay E R..BC	535-69	Mount Julian...	Hastings- Peterboro'...O	Lakefield 529
Morrisay.....	North'herland..NB	Newcastle 529	† Mount Kinsella.	Dorchester...O	St. Malachie 529
Morrison.....	Wellington SR..O	Puslinch 535	Mount Lehman...	Fraser Valley..BC	529-347, 514
Morristown.....	Antigonish- Guysborough NS	Antigonish 529	Mount Loyal....	Joliette- L'Assomption- Montoalm...Q	Rawdon 529
Morse.....351	Swift Current..Sask	535-149	Mount Murray...	Charlevoix- Saguenay...Q	La Malbaie 529
Morse Place.....	St. Boniface...M	via Winnipeg, Man	† Mount Oscar...	Vaudreuil- Soulangea...Q	Rigaud 535
Morson.....	Kenora- Rainy River...O	Sleemans 529	* Mount Pleasant	Brantford City...O	615, 703
Mortimer's Point.	Muskoka-Ontario	420	† Mount Pleasapt.	Victoria- Carleton...N B	Peel 585
Mortlach.....255	Moos Jaw.....S	535-149	Mount Robson...	Cariboo.....BC	529-347
Morton.....	Leeds.....S	Lyndhurst 529	† Mount Rose....	Digby-Annapolis- Kings.....NS	Paradise 562
† Mortvan.....	Antigonish- Guysborough NS	James River 529	Mount Royal.....	Jacques Carlier..Q	529-91
† Mosborough...	Wellington S R..O	529-185	Mount St Patrick	Renfrew S R...O	Ashdod 535
Moscow.....	Frontenac- Addington...O	Yarker 529	Mount Shernood..	Ottawa W...O	Sub P.O. of Ottawa
† Moseley.....	Humboldt...Sask	529-272 (Marysburg	Mount Stewart...	Queen's.....P E I	529-3-4 (R R name Mount Stewart Jc)
Moser's River...	Halifax.....N S	367 or Upper Musquodoboit 529			
Mosher Island...	Queens- Lunenburg...NS	Bridgewater 529			
† Mosher's Corner	Digby Annapolis- Kings.....NS	Middleton 562, 529			
Mosherville.....	Colchester- Hants.....NS	562-4			

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 81-87	POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 81-87
National Mills..	Churchill.....M	529-232	*Newburgh...471	Frontenac-Addington....O	629-140
†Natural Park..	Muskoka-OntarioO	420	Newburgh Juno.	Victoria-Carleton...NB	535-301-309 (R.R. Newburg)
†Naud.....	Lotbiniere.....Q	Tring Jct. 675	Newburn.....	Queens-Lunenburg..NS	New Germany 529
Naughton.....	Nipissing.....O	535-67	*Newbury...285	Middlesex W.R..O	529-209, 535-42, 712
†Naughton Glen.	Battle River...A	Beauvalant 535	NewCampbellton	Cape Breton N.-Victoria...NS	364 or Little Bras d'Or 529
†Naugle.....	Halifax.....NS	529-16 (West Lawrencetown P O)	New Canada....	Essex S R.....O	Essex 623
Nauwigewauk..	Royal.....NB	529-42	New Canada....	Queens-Lunenburg..NS	Pinehurst 529
Nawon.....	Russell.....O	535-31	*New Carlisle..	Bonaventure....Q	5-9-116
Nazareth.....	Rimouski.....Q	Rimouski 529	New Carlisle East.....	Bonaventure....Q	New Carlisle 529
Nazko.....	Cariboo.....BC	Quesnel 650	New Carlisle West	Bonaventure....Q	New Carlisle 529
†Nechaco.....	Cariboo.....BC	Vanderhoof 529	New Carlow.....	Bonaventure....Q	Hybla 529
Necum Pouch..	Halifax.....NS	Mosers River 367 or Upper Musquodoboit 529	*Newcastle...742	Peterborough..O	529-83, 535-50
Nedelec.....	Pontiac.....Q	Angliers 535 or New Liskeard 619	*Newcastle 3,781	Northumberland NB	529-50
Neeb.....	N Battleford....S	535-179	Newcastle Bridge	Royal.....NB	535-315
†Neehing.....	Fort William...O	529-132	Newcastle Centre	Royal.....NB	Newcastle Bdg. 535
Needles.....	Kootenay W...BC	445-1	Newcastle Creek	Royal.....NB	Newcastle Bridge 535
Neelin.....	Souris.....M	529-225	†Newcastle Island	Nanaimo.....BC	450-9
*Neepawa...2,468	Neepawa.....M	535-100, 529-229-230	Newcastle Mine	Bow River.....Alta	Drumheller 529, 535
Neerlandia....	Jasper-Edson..A	Barhead 615	New Chester....	Antigonish-Guysboro'...NS	Ecum Secum 367 or Upper Musquodoboit 529
Negucac.....	Northumberland NB	Newcastle 529	Newcomb.....	Queens-Lunenburg..NS	Bridgewater 529
*Neidpath.....	Swift Current..Sask	529-270	New Cornwall..	Queens-Lunenburg..NS	Blockhouse 529
Neigette.....	Rimouski.....Q	St. Anaclet 529	New Cumberland	Queens-Lunenburg..NS	Bridgewater 529
Neilburg.....	The Battlefords S	535-164	Newdale.....	Lunenburg..NS	Marquette....M
Neils Harbour..	Cape Breton N.-Victoria...NS	365, or via North Sydney, NS	New Dayton....	Lethbridge...Alta	535-238
†Nelles Corners..	Haldimand....O	529-209, 712 or Hagersville 529, 623	†New Denmark..	Victoria-Carleton...NB	529-61
Nellie Lake....	Cochrane.....O	849	*New Denver 310	Kootenay W...BC	445-2
*Nelson...5,912	Kootenay W...BC	535-69-72, 535-15	*New Dundee...	Waterloo S R....O	Petersburg 529
Nelson Forks..	Cariboo.....BC	444, 225 or Dawson Creek 645	New Edinburgh..	Shelburne-Yarmouth-ClareNS	Weymouth 562
†Nelson Junction	Northumberland NB	529-50-56	Newellton.....	Shelburne-Yarmouth-ClareNS	Barrington Passage 529
Nemegos.....	Algoma E R.....O	535-66	New Elm.....	Queens-Lunenburg..NS	Pleasant Riv. 529
Nemiskam.....	Medicine Hat...A	535-248	New England Settlement	York-SunburyNB	Minto 535
Neola.....	Rosetown-Biggars	529-245	†New Erin.....	Chateauguay-Huntingdon...Q	633-1
†Neosho.....	Kindersley...Sask	White Bear 529	New Fish Creek.	Peace River....A	High Prairie 645
Neptune.....	Weyburn.....Sask	535-152	Newgate.....	Kootenay E...BC	Elko 535
†Nepesis.....	Royal.....NB	535-307	New Germany...	Queens-Lunenburg..NS	529-20-30
†Nes.....	Selkirk.....M	Arnes 535	New Glasgow...	Queens-Lunenburg..NS	Hunter River 529
*Nesbitt.....	Brandon.....M	535-119	New Glasgow 130	Terrebonne...NS	St. Jerome 529, 535
Nesterville...209	Algoma E R.....O	535-67 (R R name Nesterville)	*New Glasgow 9,210	Pictou.....NS	529-13-17-20-23, 102
Nestledown....	Prince Albert...S	Canwood 529	New Grafton...	Queens-Lunenburg..NS	Caledonia 529
Nestleton Station	Durham.....O	Burketon 535	*New Hamburg 1,402	Waterloo S R...O	529-185
Nestor Falls..	Kenora-Rainy R.O	Emo 52	New Harbour...	Antigonish-GuysboroughNS	367 or Monastery 529
†Nesterville....	Algoma E R.....O	535-67 (Nesterville)	New Harbour East.....	Antigonish-GuysboroughNS	Drumhead 368
Nestrow.....	Athabaska....A	529-317 (P O)	†New Harris...	Cape Breton N.-Victoria...NS	364 or Little Bras d'Or 529
†Netherby.....	Welland.....O	via Stevensville	New Harris Forks	Cape Breton N.-Victoria...NS	New Campbellton 364
*Netherhill...106	Kindersley...Sask	529-252	New Haven.....	Cape Breton N.-Victoria...NS	via Neil's Harbour
†Netley.....	Selkirk.....M	525-123 (Nettly)	New Hazelton..	Skeena.....BC	529-350
Netook.....	Red Deer.....Alta	535-177 (Lake PO)	†New Hill.....	Red Deer.....Alta	Ekville 535, 529
Nettly Lake...	Selkirk.....M	535-123 (R R name Nettly)	Newholm.....	Muskoka-OntarioO	Huntsville 529
Neubois.....	Lothinière....Q	St. Agapit 529	New Horton...	St. John-AlbertNR	Albert 529
*Neudorf...385	Melville.....S	535-155	Newington.....	Stormont...Q	633-2
Neustadt...419	Grey-Bruce...O	529-189	New Ireland...	Mégantic-Frontenac...Q	Black Lake 675
Neutral Hills..	Acadia.....Alta	Czar 535	New Jersey....	Northumberland NB	Newcastle 529
Newville.....616	Portneuf.....Q	529-120	†New Jerusalem	Royal.....NB	Hampstead 529
Nevada Valley..	Inverness-Richmond..NS	Glendyer 529			
Neveton.....	Selkirk.....M	Narcisse 529			
Neville...143	Maple Creek...S	535-163			
Newis.....	Camrose.....S	535-233, 529-325			
*New Aberdeen..	Cape Breton S. NS	part of Glace Bay			
New Albany...	Digby-Annapolis Kings...NS	529-29 (R R name Albany)			
†New Annan...	Prince...PEI	529-1			
Newaygo.....	Argenteuil....Q	529-09			
†New Bandon...	Gloucester...NB	529-60			
Newbliss.....	Leeds.....O	Jasper 535			
*Newboro'...332	Leeds.....O	529-150			
New Bothwell..	Provencher...M	Nivernville 535			
New Bridgen...	Acadia.....A	529-269			
New Brighton..	Vancouver N..BC	455			
Newbrook.....	Athabaska....A	645-2			
†Newburg.....	Victoria-Carleton...NB	535-301-309			

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 81-87	POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 81-87
New Kiew.....	Vegreville.....A	Lavoys 529	*Niagara-on-the-Lake.....1,541	Lincoln.....O	623-35, 329-10-14
†Newlands.....	Qu'Appelle.....S	Wapella 535	†Nichol.....	Cariboo.....B C	529-350
Newlands station	Cariboo.....B C	529-350	†Nicholas Denys..	Gloucester.....N B	Heresford 529
*New Liskeard...3,019	Timiskaming.....O	649	†Nicholson.....	Kootenay E.R. B C	535-84
New Liverpool..	Lévis.....Q	St. Romuald 529	Nicholson.....	Algoma W.R. ....O	535-66
New London.....	Queen's.....P E I	Kensington 529	Nickel Mill.....	Restigouche.....	St. Quentin 529
New Lowell.....	Simcoe.....N R. O	529-194		Madawaska.....N B	
*Newmarket 4,026	York N.R. ....O	529-193	Nickel Plate.....	Yale.....B C	585
†Newmarket.....	York-Sunbury.NB	Harvey 535	†Nicoamen.....	Fraser Valley..B C	535-70
New Mills.....	Restigouche.....	529-50	Nicola.....	Kamloops.....B C	Merritt 535
	Makawaska.....N B		†Nicolas.....	Montmagny.....	L'Islet 529
New Norway 179	Camrose.....A	529-316		L'Islet.....Q	
*New Osgoode....	Melfort.....S	529-286	Nicolet.....3,751	Nicolet.....	529-108-111
Newport.....	Gaspé.....Q	529-116		Yamaska.....Q	
Newport.....	Colchester.....	Brooklyn 562-4	Nictau.....	Victoria.....	Plaster Rock
	Hants.....NS			Carleton.....NB	535, 529
†Newport Corner	Colchester.....	Ellershouse 562	†Nictaux.....	Digby-Annapolis-Kings.....N S	529-29
Newport Landing	Colchester.....	Brooklyn 562		Gloucester.....N B	529-50
	Hants.....NS		Nigadoo.....	Wright.....Q	Messines 535
Newport Point...Gaspé.....Q	Newport 529		Nigger Rapids....	Cochrane.....O	Connaught 649
Newport Station	Colch't'r-HantsNS	562-1	Night Hawk C'tre	Bow River.....Alta	535-240
New Richmond...Bonaventure.....Q	529-116		Nightingale.....	Prince Edward..	Hillier 529
New Richmond...Bonaventure.....Q	529-116		†Niles Corners....	Lennox.....O	
Centre.....	Bonaventure.....Q	529-116		Battle River..Alta	Amisk 535
New Richmond Station.	Bonaventure.....Q	529-116	Nilrem.....	Queen's.....P E I	Charlottetown 529
New Richmond W	Bonaventure.....Q	529-116	Nine Mile Creek..	Colchester.....	Elmsdale 529
†New River.....	Charlotte.....N B	535-312	Nine Mile River..	Hants.....NS	
†New Rockland...Richmond-Wolfe	Kingsbury 535		Ninette.....	Macdonald.....M	529-223
*New Ross.....	Queens.....	Chester Basin 529	Nineveh.....	Queens.....	529-30
	Lunenburg.....N S			Lunenburg.....N S	
†New Ross Road..	Digby-Annapolis-Kings.....NS	Kentville 562	*Ninga.....	Souris.....M	535-117
†New Russell....	Queens.....	Chester Basin 529	†Niobe.....	Peace River.....A	Sexsmith 645
	Lunenburg.....N S		*Nipawin.....2,211	Melfort.....S	535-144-178
			*Nipigon.....	Port Arthur....	535-66, 529-131
			Nipissing.....	Parry Sound....	Powassan 529
			Nipissing Junct..	Nipissing.....O	529-193
			†Nisbet.....	Red Deer.....A	Bowden 535
New Salem.....	Cumberland.....N S	Parrsboro 549	Nisku.....	Wetaskiwin.....A	535-227
New Sarepta.....	Wetaskiwin.....A	529-323	Nihipi River.....	Cariboo.....BC	Endako 529
New Sarum.....	Elgin.....O	529-209, 712	Niton.....	Jasper-Edson..A	529-320
†New Scotland...Westmorland..NB	Moncton 529		Nitro.....	Beauharnois...Laprairie.....Q	535-115
*Newton.....	Perth.....O	529-187		Provencher.....M	Pointe au Baril 535
†Newton.....	N. Westminster BC	514	Niverville.....	Parry Sound....	529-209, 712
Newton Brook....	York N.R. ....O	Toronto 529, 535	Niweme.....	Norfolk.....O	535-309
Newton Heights..	Westmorland..NB	Moncton 529	Nixon.....	Victoria.....	
†Newton Mills...Colchester.....	Upper Musquodoboit 529			Carleton.....N B	
	Hants.....NS		Nobel.....	Parry Sound....	535-49
Newton Robinson	Dufferin-Simcoe.O	Bradford 529 or Cookstown 529	Nobleford.....126	Lethbridge.....A	535-236
			Nobleton.....	York N.R. ....O	Kleinburg 535
			Nobleville.....	Mackenzie.....S	Archerwill 535
			Noel.....	Colchester.....	389 or Kennetcook
				Hants.....NS	562
			Noel Road.....	Colchester.....	Kennetcook 562
				Hants.....NS	
			Noel Shore.....	Colch't'r-HantsNS	Kennetcook 562
			Noelville.....	Nipissing.....O	Rutter 535
			Nogies Creek....	Peterboro' WR..O	Bobcaygeon 535
			Noirville.....	Kent.....NB	529-50
			*Nokomis.....442	Lake Centre.....S	535-155, 529-245
			Nolalu.....	Port William..O	Fort William 529,
			Nominigoue.....533	Labelle.....Q	535-23
			Nootka.....	Comox-Alberni BC	450-2, 227
			Nora.....	Maokenzie.....S	535-144
			Noral.....	Athabaska.....A	645-2
			Noralee.....	Skeena.....B C	Burn's Lake 529
			*Noranda.....4,576	Pontiac.....Q	529-119-121, 649-7
			†Norbestos.....	Drummond.....	Tingwick 529
				Arthabaska.....Q	
			Norbuck.....	Wetaskiwin.....A	535-244
			Norbury.....	N. Battleford..Sask	Spiritwood 529
			*Nordegg.....	Red Deer.....Alta	Brazeau 529
			Nordin.....	Northumberl'd NB	Newcastle 529
			Norembege.....	Cochrane.....O	529-120
			Norrate.....	Neepawa.....M	529-229
			†Norge.....	Maple Creek..Sask	Ponteix, 535
			Norham.....	NorthumberlandO	Colborne 529, 535
			†Norite Bay.....	Prince Albert...S	444
			*Norland.....	Victoria.....O	Coboconk 529

POST OFFICERS	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION. SEE KEY, PP. 81-87	POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION. SEE KEY, PP. 81-87
†Norma	Vegreville.....A	535-25 (Spring Creek P. O.)	North Head	Charlotte ....N B	408 (Ldg. n. Grand Manan)
Norman	Kenora-Rainy River...O	Keewatin 535	North Highlands.	Inverness-Richmond...NS	Inverness 529
Normand.....	Megantic-Frontenac...Q	Robertson 675	North Intervale..	Antigonish-Guysboro'...N S	Afton 529
Normandale.....	Norfolk.....O	Victoria 529	North Kamloops.	Kamloops.....B C	Kamloops 529, 535
Normandeau.....	Athabaska.....A	Lac la Biche 645	North Keppel...	Grey N R.....O	via Owen Sound, O
Normandie.....	Kent.....N B	Coal Branch 529	North Kildonan.	Springfield....M	via Winnipeg
Normandin 1029	Lake St. John-Roberval...Q	529-106	North Kitzman.	Vegreville.....A	Smoky Lake 529
†Normanhurst...	Wentworth.....O	via Hamilton O	North Lake.....	York-Sunbury..N B	Canterbury 535
†Normanton.....	Rosetown-Biggar	529-245	North Lancaster.	Glengarry.....O	535-62
Norman Wells...	Mackenzie...N W T	444, 175	Northland Sta..	Algoma WR....O	502-1
NorMetal	Chapleau.....Q	Dupuy 529	Northlands.....	Vancouver N..B C	via N'th Vancouver
*Norquay.....340	Mackenzie...Sask	529-239	Northleigh.....	Jasper-Edson...A	Gainford 529
Norrie.....	Pontiac.....Q	Malartic 529	North Lochaber.	Antigonish-Guysborough NS	Antigonish 529
North Ainslee...	Inverness-Richmond...NS	Strathlorne 529	North Lonsdale..	Vancouver N..BC	via N'th Vancouver
†North Alton....	Digby-Annapolis-Kings.....NS	Kentville 562	North Low.....	Wright.....Q	Low 535
Northam.....	Prince.....P E I	529-1	†N. Magnetawan.	Parry Sound....Q	529-130
North Annex.....	Qu'Appelle...S	Sub P. O. of Regina	North Makwa....	N. Battleford...S	Meadow Lake 535
North Arm.....	Vancouver E..B C	Sub P. O. Vanc'v'r	North Malden...	Essex S R.....S	Amherstburg 628
North Augusta..	Grenville-Dundas.....O	Bellamy 535	Northmark.....	Peace River...A	Woking 645
Northbank	Vegreville.....A	Warspite 529	North McIntyre	Port Arthur...O	Port Arthur 529, 535
*North Battleford	The Battlefords.	S 529-260-262, 535-177	†N'th Meiklefield	Pictou.....N S	Egerton 529
5,717		535-183, 173	†Northminster..	The Battlefords.	535-175
*North Bay.....	Nipissing.....O	535-65-66, 649, 240	North Minto.....	York-Sunbury N B	Minto 535
15,599		529-137-193, 419	Northmount.....	York, E. R.....O	Toronto 529, 535
*North Bend....	Fraser Valley..B C	535-70	North Noel Road	Colchester-Hants.....NS	Kennetcook 562
North Branch...	Kenora-Rainy River...O	Stratton 529	North Ogden....	Antigonish-Guysboro'...N S	Heatherton 529
North Brook....	Frontenac-Addington...O	Kaladar 535	North Pine.....	Cariboo.....B C	via Fort St. John
North Brookfield.	Queens-Lunenburg...NS	Brookfield Mines 529	Northport.....	Prince Edward-Lennox...O	Pictou 529
North Bruce....	Bruce.....O	Port Elgin 529	Northport.....	Cumberland...N S	Pugwash 529
North Bulkeley.	Skeena.....B C	Knockholt 529	†North Portage..	Muskoka-OntarioO	315 (Penlake P. O.)
North Buxton...	Kent.....O	Buxton 625	*North Portal...146	Assiniboia...Sask	535-151
North Coaticook.	Stanstead.....Q	Coaticook 529	North Range...Corner.	Digby-Annapolis-Kings.....NS	562-1 (R R name North Range)
North Cobalt...	Timiskaming...O	649	†N'th Red Deer 695	Red Deer....Alta	Red Deer 529, 535
No. Cooking Lake	Vegreville.....A	Cooking Lake 529	North Regina 682	Regina.....Sask	529-266 (Sub. P O of Regina)
Northcothe.....	Renfrew S R...O	535-60	North Renous...	Northumberland NB	Renous 529
North Devon....	York-Sunbury..N B	535-301-315	†North Ridge...	Essex.....O	Essex 623
†North Earlton..	Colchester-Hants.....N B	Denmark 529	North River....	Queen's.....P E I	Charlottetown 529
N. E. Harbour..	Shelburne-Yarmouth-Clare..NS	Greenwood 529	†North River...	Victoria-Carleton...N S	365 (St. Anns, P O)
North E. Mabou.	Inverness-Richmond...N S	Mabou 529	North River...Bridge	Cape Breton N.-Victoria...N S	N. River 365, or via N. Sydney, N S
N. E. Margaree..	Inverness-Richmond...N S	Inverness 529	N. River Centre..	Cape Breton N.-Victoria...N S	N. River 365, or via N. Sydney, N S
North East Point.	Shelburne-Yarmouth-Clare..NS	405 or Barrington Passage 529	North Riverside.	Antigonish-Guysboro'...N S	Monastery 529
(Cape Sable Isl'd)	Edmonton E..Alta	529-245-260-323	North Rogersville	Northumberland NB	Rogersville 529
North Edmonton	N Battleford...S	Beaver River, A 529	North Rustico...	Queen's.....P E I	Hunter River 529
Northern Pine...	Battle River..Alta	Elk Point 529 or Derwent 535	†North Seguin...	Parry Sound...O	Seguin Falls 529
Northern Valley.		Newcastle 529	North Shore....	Cape Breton N.-Victoria...N S	Breton Cove 365 [535]
North Esk Boom.	Northumberland NB	529-29 (Upper Northfield PO)	Northside.....	Prince Albert.Sask	Prince Albert 529.
†Northfield.....	Queens-Lunenburg...NS	535-88	North Star.....	Peace River....A	Grimshaw 645-3
Northfield Queens	Queens-Lunenburg...NS	Caledonia 529	North Stukely...	Shefford.....Q	535-8
Northfield Sta'n.	Stormont.....O	633-2	*North Sydney...6,836	Cape Breton N.-Victoria...N S	529-14, 364, 365, 350, 377
North Fork.....	Maclod.....Alta	Cowley 535	†North Transcona	St. Boniface...M	635-61
North Fourchu..	Inverness-Richmond...NS	via Sydney	†Northvale.....	North Battleford S	Mullingar 529
North Framboise.	Inverness-Richmond...NS	St. Peters 529	*North Vancouver	Vancouver N...BC	631 or via Vancouver, B C
North Galiano...	Nanaimo.....B C	Galiano 450-6	North Vermilion.	Peace River....A	174 or Fort Vermilion 443
North Gate.....	Assiniboia...Sask	529-251	Northville.....	Jasper-Edson...A	Granada 529
*North Gover...	Carleton.....S	Osgoode Sta. 535	†North Wallace..	Cumberland...N S	Wallace 529
North Grant....	Antigonish-Guysborough NS	Antigonish 529	North West.....	Queens-Lunenburg...N S	Lunenburg 529
North Greenville.	Cumberland...N S	Atkinson 529	North West Arm.	Cape Breton N.-Victoria...N S	Leitches Creek 529
N. Gut, St. Anns.	Cape Breton N.-Victoria...N S	365 or Iona 529	North W. Bridge.	Northumberland NB	Newcastle 529
North Ham.....	Richmond-WolfeQ	(See Ham Nord)	North West Cove.	Queens-Lunenburg..N	Hubbard 529
North Hatley 472	Stanstead.....Q	675			

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North West Harbour.	Shelburne-Yarmouth-Clare. NS	Greenwood 529	Oak Bank.....	Springfield..... M	535-51
†North Wiltshire.	Queen's..... P E 1	529-1	Oak Bay.....	Charlotte..... N B	St. Stephen 535
†North Wolfestown.	Richmond-Wolfe Q	Coleraine 675	†Oak Bay.....	Nanaimo..... B C	via Victoria, B C
Northwood.....	Kent..... O	529-209, 712	Oak Bay Mills.	Bonaventure..... Q	529-116 (RR n Oak
North Woodside.	Halifax..... N S	Dartmouth 529	Oakbine.....	Algoma WR..... O	via Sault [Bay] Ste. Marie
*Norton.....	Royal..... N B	535-315, 529-42	Oak Bluff.....	Macdonald..... M	529-227
Norton.....	Medicine Hat. Alta	Dunmore 535	Oak Brae.....	Dauphin..... M	Fork River 529
†Norton Dale.....	York-Sunbury. N B	Millville 535	Oakburn.....	Marquette..... M	529-230
Norval.....	Halton..... O	529-185	Oakfield.....	Halifax..... N S	529-12
Norval Station.....	Halton..... O	529-185	*Oak Lake.....	Brandon..... M	535-112
Norway Bay.....	Pontiac..... Q	529-138 or Sand Point, O. 535	†Oak Lake.....	Hastings-Peterborough.. O	Havelock 535
Norway House..	Selkirk..... M	442, 179, in Winter Wabowden 529	*Oakland.....	Brantford City.. O	615 or Scotland
Norway Valley.....	Athabaska..... A	Marwayne 535	†Oakland.....	PortageLaPrairie M	529-228
*Norwich..... 1,268	Oxford..... O	529-198-200	Oakland.....	Queens-Lunenburg.. N S	Mahone Bay 529
*Norwood..... 762	Hastings-Peterborough.. O	535-34	Oakner.....	Marquette..... M	529-245
Norwood.....	Shelburne-Yarmouth-Clare NS	562-1	Oak Park.....	Shelburne-Yarmouth-Clare. NS	Barrington 529
Norwood Grove..	St. Boniface..... M	(Part St. Boniface)	*Oak Point.....	Royal..... N B	529-58, 390
†Nosbonsing.....	Nipissing..... Q	535-65	†Oakpoint.....	Northumberland NB	(The Willows P O)
Notch Hill.....	Kamloops..... BC	535-70	Oak Point.....	PortageLaPrairie M	529-231
Notkewin.....	Peace River..... A	Grimshaw 645	Oak Ridges.....	York N R..... O	Aurora 529
Notre-Dame.....	Kent..... N B	529-65	Oak River.....	Marquette..... M	535-111
*Notre Dame de Grâce	Mount Royal..... Q	(Part of Montreal)	Oakshela.....	Qu'Appelle..... Sask	535-149
N. Dame de Ham	Richmond-Wolfe Q	Victoriaville 529	Oakview.....	Selkirk..... M	Ashern 529
N. D. de la Mercie	Joliette-L'Assomption-Montcalm Q	Ste. Agathe 535	Oakview Beach..	Simcoe NR..... O	Stayner 529
*N. D. de la Paiz.	Labelle..... Q	Montebello 535	*Oakville..... 4,115	Halton..... O	529-207, 535-44
N. D. de la Salette	Hull..... Q	Buckingham 535	*Oakville.....	PortageLaPrairie M	529-226
N. Dame de Lévis.	Lévis..... Q	(Sub PO of Lévis)	*Oakwood.....	Victoria..... M	Mariopas 529
Notre Dame de L'Isle Verte.	Témiscouata..... Q	Isle Verte 529	Oakwood Corners	Lambton W..... O	Sarnia 529, 656
N. D. de Lourdes	Macdonald..... M	529-227	Oasis.....	Kootenay W.. BC	Trail 535
N. D. de Pierreville	Nicolet-Yamaska..... Q	Pierreville 529	Oatfield.....	Selkirk..... M	Mulvihill 529
N. D. de PontMain	Hull..... Q	Mont Laurier 535	Oatseed.....	Dauphin..... M	Grand View 529
N. D. de Rimouski	Nipissing..... Q	Sacré Cœur 529	Oba.....	Algoma WR..... O	502-1, 529-131
N. D. des Bois.....	Compton..... Q	Scottstown 535	Oban.....	Inverness-Richmond.. NS	St. Peters, 529
N. D. des Erables	†Gloucester..... N B	Burnsville 529	Oban Station..	Rosetown-Biggars S	529-245-251, 535-158
Notre Dame des Laurentides	Quebec-Montmorency Q	Charlesbourg 529	Obed.....	Jasper-Edson.. A	529-320
N. D. des Pins.....	Beauce..... Q	675-1	†Oberlin.....	Camrose..... A	529-325
†N. D. des Quinze	Pontiac..... Q	Angliers 535	Oberon.....	Neepawa..... M	535-109
Notre Dame de Stanbridge.	Brome-Missisquoi... Q	Mystic 535	†Oborne.....	York-Sunbury. N B	535-300
N. D. des Victoires	Mercier..... Q	Sub. P O Montreal	O'Brien.....	Temiskaming... O	Elk Lake 649
†N. Dame du Lac	Nipissing..... O	Verner 535	*Ocean Falls... S	Skeena..... B C	455, 450-3
N. Dame du Lac.	Témiscouata..... Q	700	†Oceanic.....	Skeena..... B C	455 or Prince
Notre Dame du Lac Station.	Témiscouata..... Q	700	Ocean Park.....	N. Westminster. R	585-13 (Rupert 529
N. Dame du Lavis	Hull..... Q	Buckingham 535	Ocean View.....	Queen's..... P E 1	urray 529
†N. Dame du Nord.	Pontiac..... Q	New Liskeard 649	Ochiltree.....	Cariboo..... B C	Williams Lake 650
N. D. du Portage.	Kamouraska..... Q	Riviere du Loup 529, 700	Ochre River.....	Dauphin..... M	529-228-248
N. D. du Rosaire	Montmagny-L'Islet..... Q	529-118 (R R name Rosaire)	†O'Connell.....	Muskoka-Ontario O	Rathburn 529
Notre Dame du Sacre Cœur	Beauharnois-Laprairie..... Q	via St. Lambert	†Oconto.....	Frontenac-Addington... O	535-61
Nottawa.....	Simcoe N R..... O	529-191	Odanak.....	Nicolet-Yamaska Q	Pierreville 529
Nottawaga Beach	Simcoe, E..... O	Perkinsfield 529	†Odell River..	Victoria-Carleton.. N B	535-310
Nottingham.....	Assiniboia..... Sask	535-106	*Odessa.....	Prince Edward-Lennox.. O	Ernestown 529
†Notukeu.....	Maple Creek.. Sask	535-170-171	†Odin.....	Weyburn..... Sask	529-258
Nouvelle.....	Bonaventure..... Q	529-116	†Odium.....	Colchester-Hants..... NS	Riversdale 529
†Nouvelle West..	Bonaventure..... Q	529-116	†O Farrell.....	Fraser Valley.. BC	535-70-91
Noxar.....	Parry Sound..... O	529-193	Ogden.....	Dorchester..... Q	St. Malachie 529
Nova.....	Churchill..... M	529-232	Ogden.....	Antigonish-Guysboro... N S	via Guysboro, N S
Noyan.....	Brome-Missisquoi... Q	Cantic 529	Ogema..... 395	Wood Mountain.. S	535-170
Noyes Crossing..	Jasper-Edson. Alta	Onoway 529	Ogilvie Station..	Neepawa..... M	529-925
†Nugent.....	Wetaskiwin..... A	535-244	Ohaton.....	Camrose..... A	535-232
Nunebor.....	The Battlefords.. S	Unwin 535	Ohio.....	Antigonish-Guysborough NS	James River 529
†Nutana.....	Saskatoon..... Sask	Sub PO Saskatoon	†Ohio.....	Shelburne-Yarmouth-Clare. NS	562.1 (South Ohio P O)
†Nut Lake.....	Mackenzie..... S	Kelvington 529	Ohio duBarachois	Westmorland N B	Shediac 529
*Nut Mountain..	Mackenzie..... Sask	529-239	Oheveken.....	Brant..... O	Onondaga 529
Nyanza.....	Cape Breton N.-Victoria..... N S	364 or Iona 529	Oile City.....	Lambton-Kent.. O	623-36-37
			*Oil Springs.. 468	Lambton-Kent.. O	623-36-37
			Ojibway..... 24	Essex WR..... O	575 or via Windsor
			Ojibway Island..	Parry Sound..... O	317, or Pointe au Baril 535
			Oka.....	Laval-Two Mountains Q	Como 535

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 81-87	POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 81-87
<i>Okanagan Centre</i>	Yale.....B C	445-6	<i>Ormsby</i>	Hastings-Peterborough..O	Coe Hill 529
<i>Okanagan Falls</i>	Yale.....B C	535-93	<i>†Ormsby June</i> ...	Hastings-Peterborough..O	529-147-148
<i>Okanagan Land g</i>	Yale.....B C	Vernion 529, 535	<i>Ormside</i>	Mackenzie....Sask	Stenen 529
<i>Okanagan Mission</i>	Yale.....B C	Kelowna 535, 529	<i>*Ormsdown</i> ..887	Châteauguay-Huntington...Q	529-81
<i>Okema Beach</i> ...	Prince Albert..S	Prince Albert 529, 535	<i>Ormsdown Sta.</i> ..	Châteauguay-Huntington...Q	529-81
<i>Oka</i>	Mackenzie....Sask	529-239	<i>Orolow</i>	N. Battleford...S	Krydor 529
<i>†Okno</i>	Selkirk.....M	Arborg 535	<i>Oromocto</i>	York-Sunbury..NB	529-68, 390
<i>Okotoks</i>.....694	Calgary E R...A	535-228	<i>*Orono</i>	Durham.....O	Newcastle 529, 535
<i>†Olalla</i>	Yale.....B C	Keremeos 535	<i>Oro Station</i>	Simcoe N R....O	529-193
<i>Old Barns</i>	Colchester-Hants.....N S	Clifton 562	<i>†Orpington</i>	Mackenzie....S	Fosston 535
<i>Oldcastle</i>	Essex E R....O	656-2	<i>†Orr Lake</i>	Simcoe E R....O	Elmvale 529
<i>Old Chelsea</i> ...	Wright.....Q	Chelsea 535	<i>*Orville</i>	Parry Sound...O	Edgington 529
<i>Old Fort Bay</i> ...	Charlevoix-Saguenay...Q	343-2, 123	<i>†Orthez</i>	Souris.....M	535-107
<i>Oldham</i>	Halifax.....N S	Enfield 529	<i>Orton</i>	Wellington N R.O	535-36
<i>Old Harry</i>	Gaspé.....Q	Grand Entry 347, 379	<i>Ortonville</i>	Victoria.....	535-302
<i>Old Kildonan</i> ...	Selkirk.....M	via Winnipeg	<i>Orwell Cove</i> ...	Carleton.....NE	Uigg 529
<i>†Old Mill</i>	York W R....O	via Toronto	<i>Ory</i>	Queen's.....P E I	Cape Cove 529
<i>*Olds</i>.....1521	Red Deer.....Alta	535-227	<i>Osage</i>.....93	Gaspé.....Q	535-160
<i>Old Wives</i> ...	Moose Jaw....Sask	535-172	<i>†Osage</i>	Weyburn....Sask	535-51
<i>O'Leary Station</i> ..	Prince.....P E I	529-1	<i>†Osaquan</i>	Kenora.....	Rainy River..O
<i>Olga</i>	Maple Creek..Sask	Ravenscrag 535	<i>Osborne</i>	Provencher...M	535-117
<i>Olha</i>	Marquette....O	Oakburn 529	<i>Osborne Harbour</i>	Shelburne-Yarmouth-Clare..NS	Lockeport 529
<i>Oliphant</i>	Bruce.....O	Warton, 529	<i>Oscar Lake</i>	N. Battleford...S	Alticane 529
<i>*Oliver</i>	Yale.....B C	535-93	<i>Osgoode Station</i> ..	Carleton.....O	535-59
<i>†Oliver</i>	Edmonton W...A	529-260	<i>*Oshawa</i> ..26,813	Ontario.....O	529-83 151, 535-50
<i>Oliver Siding</i> ...	Restigouche-529-52		<i>Oskelaneo</i>	Chapleau.....Q	529-120
<i>Olscamp</i>	Madawaska..NB	La Tuque 529	<i>Osland</i>	Skeena.....B C	Sockeye 529
<i>O'Malley</i>	Lafleche.....Q		<i>Oslar</i>	Rosthern.....S	529-255
<i>†Omand</i>	Rosetown-Biggars	Swanson 529	<i>Osnabrock Centre</i>	Stormont.....O	Farran's Point 529
<i>*Omeme</i>.....620	Humboldt....S	Crystal Springs 535	<i>Oso Station</i>	Frontenac-Addington..O	535-61
<i>Omer</i>	Victoria.....O	529-176	<i>Osoyoos</i>	Yale.....B C	535-93
<i>Ompah</i>	Pontiac.....Q	Campbells Bay 535	<i>†Osprey Lake</i> ...	Yale.....B C	535-91
<i>†Onakawana</i> ...	Frontenac-Addington..O	Lavant 535	<i>Osprings</i>	Wellington N R.O	Erin 535
<i>Onanole</i>	Cochrane.....O	649-6	<i>†Osseo</i>	Timiskaming...O	649-4 (Cane PO)
<i>Onefour</i>	Marquette....M	Erickson 529	<i>Ostenfeld</i>	St. Boniface...M	584
<i>100 Mile House</i>	Medicine Hat..Alta	Bain 535	<i>†Ostersund</i>	Kenora.....	535-51
<i>150 Mile House</i>	Cariboo.....B C	Exeter 650	<i>Ostrander</i>	Oxford.....O	535-46
<i>One Sided Lake</i>	Cariboo.....B C	Williams Lake 650	<i>Ostrea Lake</i> ...	Halifax.....N S	Musquodoboit Harbour 529
<i>Onion Lake</i>	Kenora.....	Emo 529	<i>†Ostrom</i>	Nipissing.....O	529-131
<i>Onondaga</i>	Rainy River..O		<i>†Oswald</i>	Portage la Prairie..M	Warren 529
<i>*Onoway</i>.....175	N. Battleford..Sask	Rex 535	<i>Otis</i>	Chicoutimi.....Q	Port Alfred 685
<i>Onslow Corners</i> ..	Brant.....O	529-199	<i>†Otis</i>	York-Sunbury..NB	535-314 (Lower Southampton PO)
<i>Onward</i>	Jasper-Edson..A	529-322	<i>Otoreke</i>	Argenteuil....Q	Ste. Agathe 535
<i>Ololahwan</i>	Pontiac.....Q	Quyon 535	<i>*Ottawa</i>	Carleton.....O	633-2, 535-18-27.
<i>Oonah River</i> ...	Kindersley...S	535-233	<i>154,961</i>	Ottawa.....O	28-31 59-65,
<i>Oonin Lake</i>	Terrebonne...Q	Ste. Marguerite 535	<i>Glebe</i>	Ottawa E....O	529-138-140-211.
<i>Opal</i>	Skeena.....BC	Prince Rupert 529	<i>Hintonburg</i> ...	Ottawa W....O	117, 240
<i>Opasatika</i>	Skeena.....B C	Burns Lake 529	<i>Le Breton Flats</i>	787 Bank Street..	Ottawa City
<i>†Openshaw</i> ...	Vegreville...A	645-2	<i>Mount Sherwood</i>	1184 Wellington St.	"
<i>Ophir</i>	Cochrane.....O	529-154	<i>New Edinburgh</i>	673 Wellington St.	"
<i>Orangedale</i>	Assiniboia...S	529-251	<i>Ottawa East</i> ...	Ottawa W....O	"
<i>Orangedale East</i> ..	Algoma W R...O	Bruce 535	<i>Ottawa South</i> ...	71 Sussex St....	"
<i>*Oranville</i> 2,718	Inverness-Richmond..N S	529-14	<i>Stewarton</i>	221 Echo Drive...	"
<i>Oranmore</i>	Dufferin-Simcoe.O	535-39-40-41	<i>Ottawa W....O</i>	1121 Bank St....	"
<i>Oras</i>	Parry Sound...O	Burk's Falls 529	<i>Ottawa W....O</i>	Cape Breton N.-Victoria.....N S	529-14
<i>Orcadia</i>	Red Deer.....A	Codner 529	<i>Ottawa East</i> ...	Ottawa E....O	Sub PO of Ottawa
<i>Orchard Beach</i> ...	Yorkton.....S	535-156	<i>Ottawa West</i> ...	Ottawa W....O	"
<i>Ordale</i>	York N R....O	Newmarket 529	<i>Otter Brook</i> ...	Carleton.....O	536-66 (Sub P.O. of Ottawa)
<i>Orford Lake</i>	York Albert...S	529-287	<i>Otterburne</i>	Colchester-Hants.....N S	Brookfield 529 or Upper Musquodoboit 529
<i>Orient Bay</i>	Brome-Missisquoi...Q	535-7	<i>Otterburn Park</i> ..	Provencher...M	535-115
<i>*Orillia</i>.....9,798	Port Arthur...O	529-131	<i>†Otter Creek</i> ...	Chamblly.....Q	529-82
<i>†Oriole</i>	Simcoe E R....O	529-173-193, 535-55	<i>Otter Lake</i>	Rouville.....Q	Sulphide 535
<i>Orion</i>	York E R....O	529-130	<i>†Otter Lake</i> ...	Pontiac.....Q	Campbells Bay 535
<i>*Orkney</i>.....96	Medicine Hat..Alta	535-243	<i>†Otter Lake</i> ...	Parry Sound...O	535-49
<i>†Orland</i>	Maple Creek..Sask	535-171	<i>Ottermere</i>	Kenora.....	529-160
<i>Orleans</i>	Northumberland	Brighton 529, 535		Rainy River..O	
<i>Orley</i>	Russell.....O	via Ottawa			
<i>Orlo</i>	Melfort.....S	529-232			
<i>Ormeau</i>	Wright.....Q	535-27			
<i>*Ormond</i>	Prince Albert..S	535-179			
<i>Ormond</i>	Wood Mountain..S	535-165			
	Grenville-Dundas.....O	Winchester 535			

POST OFFICERS	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 81-87	POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 81-87
*Otterville.....	Oxford.....O	529 200	Palmer Rapids.....	Renfrew S.R.....O	Barry's Bay 529
Othoon.....35	Melville.....S	529-257	*Palmerston.....	Wellington N.R.O	529-180-187-188
Otto.....	Selkirk.....M	Lundar 529	1,418		
†Ouellette.....	Nipissing.....O	Rutter 535	†Palmyra.....	Kent.....O	Muir Kirk 623
Ouimet.....	Port Arthur.....O	535-66	*Palmbrun.....	Kindersley.....S	529-24
Oungre.....	Weyburn.....Sask	535-142	Pamdenec.....	Maple Creek.....S	535-163
†Outlet.....	Leeds.....O	Lansdowne 529	*Pamour.....	Royal.....N	535-307
*Outlook.....614	Rosetown-BiggarS	535-153	Russell.....O	Cochrane.....O	649-3
†Outpost Island.....	Mackenzie Dist	444,175	†Panet.....	Montragny.....Q	633-2
	NWT			L'Islet.....Q	Daaquam 675
Outram Station.....	Weyburn.....Sask	535-152	Pangman.....146	Weyburn.....Sask	535-170
Outremont 30,751	Laurier.....Q	via Montreal	Pangnirtung.....	Franklin DistNWT	Via Churchill
†Ouvry.....	Kent.....O	Merlin 656	†Pannure.....	Carleton.....O	Kinburn 529
Owerbrook.....	Russell.....O	Sub. P.O. of Ottawa	Pansj.....	Provencher.....M	Carey 535
†Overland.....	Weyburn.....Sask	Lake Alma 535	†Panton.....	N. Battleford.....S	535-179-183
Overstoneville.....	Provencher.....M	529-224	†Papeau.....	St. Hyacinthe.....Q	535-1
Overton.....	Selkirk.....M	Mulvihill 529		Bagot.....Q	
O-wa-kon-ze.....	Fort William.....O	525-132	*Papineauville.....	Labelle.....Q	535-18
Owen Bay.....	Comox-AlberniBC	Surge Narrows 455	1023		
†Owenbrook.....	Hastings.....	Coe Hill 529	Paquette.....	Compton.....Q	Sawyer ville 535
	Peterboro'.....O		†Paquette.....	Essex S.R.....O	656-2
Owendale.....	Lethbridge.....A	Jefferson 535	Paquetville.....	Gloucester.....N	Burnsville 529
*Owen Sound.....	Grey N.R.....O	535-40, 529-189, 428, 438	Paquin.....	Pontiac.....Q	Angliers 535
14,002			Paradise.....	Dighy-Annapolis-Kings.....N	562-1
†Owl Creek.....	Cariboo.....BC	650	Paradise Hill.....	The Battlefords.....S	529-262
†Owl River.....	Athabaska.....A	Lac La Biche 645	Paradise Valley.....	Battle River.....Alta	535-229
Owlseye Lake.....	Athabaska.....A	529-318 (RR n Owlseye)	†Parame.....	Matapedia.....Q	Lac au Saumon 529
Owl's Head Harb'r	Halifax.....N	S 367 or Musquodouit Harbour 529		Matane.....Q	
Oxarot.....	Maple Creek.....Sask	Victoria 535	Parc Lamontagne.....	Wright.....Q	Via Hull Q
*Oxbow.....576	Assiniboia.....Sask	535-118	Paré.....	Portneuf.....Q	Lachaprotiere 535
Oxbow Park.....	Simcoe North.....O	Stayner 529	Parent.....	Chapleau.....Q	529-120
Oxdrift.....	Kenora.....	535-51	Parents.....	Restigouche.....N	St. Leonard, 529, 535
	Rainy River.....O			Madawaska.....N	
Oxenden.....	Grey N.R.....O	via Warton, O	Parham.....	Frontenac-Addington.....O	535-50
*Oxford.....1,297	Cumberland.....N	529-15	*Paris.....4,637	Brant.....O	529-199-203, 615
Oxford Centre.....	Oxford.....O	via Woodstock, O	†Paris.....	Yukon.....O	529 Dawson
Oxford Junction.....	Cumberland.....N	529-12-15	†Paris Junction.....	Brant.....O	529 199-201-203
Oxford Mills.....	Grenville.....N	Bedell 535	*Paris Station.....	Brant.....O	(Sub P.O. of Paris)
	Dundas.....O		Parisville.....	Lothbinière.....Q	529-113
Oxford Station.....	Grenville.....O	535-59	†Park.....	Northumberland N.R.	529-79 (Up. Derby [PO])
	Dundas.....O		Parkbeg.....76	Moose Jaw.....S	535-149
Oxtongue Lake.....	Victoria.....O	Huntsville 529	†Parkbend.....	Macleod.....Alta	535-239
Oyama.....	Yale.....BC	529-351, 535-76	Park Court.....	Jasper-Edson.....A	Evansburg 529
Oyen.....339	Acadia.....A	529-252	†Parkdale.....	Selkirk.....M	535-123, 720 (RR n Parkview on 535)
Oyster Bed Bridge	Queen's.....P	E J Hunter River 529			
†Oyster River.....	Comox-AlberniBC	Courtenay 535			
†Ozada.....	Calgary W.....A	535-225			
Ozerna.....	Marquette.....M	Newdale 535 or Sandy Lake 529			
Pabos Mills.....	Gaspé.....Q	Newport 529			
Pabos Nord.....	Gaspé.....Q	Ste. Adelaide 529			
Pacific.....	Skeena.....BC	529-350			
Pacific Junction.....	Portage-PrairieM	529-245			
Packington.....	Témiscouata.....Q	Ste. Rose 700			
Pacofi.....	Skeena.....BC	455			
Pardie Prairie.....	Peace River.....A	Tompkins Landing			
*Paddockwood.....	Prince Albert.Sask	529-280 [443]			
Padou.....	Matapedia.....Q	529-50			
	Matane.....Q				
Padstow.....	Jasper-Edson.....A	Rochford Bridge			
Pagua River.....	Port Arthur.....O	529-154 [529]			
†Painchaud.....	Kamouraska.....Q	St. Anne 529			
Paincourt.....	Kent.....O	via Chatham			
Painsec.....	Westmorland.....N	Meadow Brook 529			
†Painsec Junction	Westmorland.....N	529-12-41			
Painswick.....	Dufferin-Simcoe.O	Allandale 529			
*Paisley.....709	Grey-Bruce.....O	529-188			
Paisley Brook.....	Wood Mountain..S	Rig Beaver 535			
Pakan.....	Vegreville.....A	Smoky Lake 529			
*Pakenham.....	Lanark.....O	535-65			
Pakesley.....	Parry Sound.....O	535-49			
†Pakowki.....	Medicine Hat.Alta	535-243			
Paldi.....	Nanaimo.....BC	Duncan 535			
Palermo.....	Halton.....O	Bronte 529, 535			
*Palgrave.....	Peel.....O	529-192			
†Palisade.....	Maple Creek.....S	535-170			
Palling.....	Skeena.....BC	529-350			
†Palliser.....	Kootenay E.....BC	535-70			
Palmarol.....	Chapleau.....Q	La Sarre 529			
Palmer.....59	Wood Mountain..S	529-270			

POST OFFICES	Dominion Electoral Districts	Railroad on which located, or near Est R. R. Station, Seekey, pp. 81-87	POST OFFICES	Dominion Electoral Districts	Railroad on which located, or near Est R. R. Station, Seekey, pp. 81-87
Parson.....	Kootenay E.....BC	535-84	†Pemonka.....	Lake St. John- Roberval.....Q	St. Felicien 529
Parthia.....	Cochrane.....O	529-154	Pemukan.....	Acadia.....A	535-233
†Pascal.....	North Battleford S	535-179	Pendant d'Oreille	Medicine Hat Alta	Etzikom 535
†Pascalis.....823	Pontiac.....Q	529-119 (P.O. Per- [ron])	†Pendennis.....	Brandon.....M	535-110
Pashley.....	Medicine Hat Alta	535-225	†Pender Harbour	Comox-Alberni BC	455
Paspebiac.....	Bonaventure.....Q	529-116	Pender Island.....	Nanaimo.....B C	460-6 (Landing n.
Paspebiac Est.....	Bonaventure.....Q	Paspebiac 529	*Pendleton.....	Prescott.....O	535-31 (Hope Bay)
Paspebiac West.....	Bonaventure.....Q	New Carlisle 529	Pendryl.....	Wetaskiwin.....A	Winfield 535
Pasqua.....	Moose Jaw.....Sask	535-149-151	*Penetanguish'ne	Simcoe E R.....O	529-195, (R R name Penetanguish'ne)
Passechendale.....	S. Cape Breton NS	Part of Glace Bay	Penhold.....134	Red Deer.....Alta	535-227
Passekeag.....	Royal.....N B	529-42	Peniac.....	York-Sunbury NB	529-79 (R R name Peniac)
Pass Lake.....	Port Arthur.....O	529-131	Peninsula-Gaspé.....	Gaspé.....Sask	535-146
Passmore.....	Kootenay W.....B C	535-77	Penkill.....	Kindersley.....Sask	535-146
†Pastore.....	Kamouraska.....Q	St. Louise 529	Penlake.....	Muskoka-Ontario O	31508 Huntsville 529
Pas Trail.....	Melfort.....S	Carrot River 529	Penn.....	Nth. Battleford S	535-179
Pasweggin.....	Mackenzie.....S	529-259	Pennant.....	Halifax.....N S	via Halifax
†Paterson.....	Kootenay W.....BC	Rossland 535	*Pennant Sta. 234	Swift Current Sask	535-162
†Pattinson.....	Battle River.....Alta	Myram 535	Pennfield.....	Charlotte.....N B	535-312
*Pathlow.....	Melfort.....S	529-272	Pennfield Ridge.....	Charlotte.....N B	535-312 (R R name Pennfield), 240
Patience.....	Wetaskiwin.....A	Millet 535	†Pennia.....	York-Sunbury NB	529-79 (Peniac P.O.)
Patricia.....	Medicine Hat.....A	535-246	†Pennlyn.....	Royal.....N B	535-315 (Coal)
Patricia Bay.....	Nanaimo.....B C	via Victoria, B.C.	Penny.....	Cariboo.....B C	529-350 [Creek P.O.]
Patrick.....	Melville.....S	535-155	Peno.....	Vegreville.....A	St. Michael 53
Patrieville.....	Restigouche.....S	St. Jacques Church 700	Penobscuis.....	Royal.....NB	529-42
†Patriot.....	Madawaska.....NB	Canuck 535	*Pense.....275	Lake Centre.....S	535-149
†Patterson.....	Maple Creek.....Sask	Canuck 535	†Pentecost River.....	Charlevoix- Saguenay.....Q	348-2, 349-2, 123 (Rivière Pentecote P.O.)
Patton.....	Northumberland NB	529-50	*Penticton.....	Yale.....B C	535-91-93, 445-6, 460, 231
Paudash.....	Algoma E R.....O	Dean Lake 535	Pentz.....	Queens- Lunenburg N S	Bridgewater 529
Paugh Lake.....	Victoria.....O	Bancroft 529	Penzance.....70	Lake Centre.....S	535-159
†Paulson.....	Renfrew S R.....O	Wilno 529	Peoria.....	Peace Centre.....S	Wanham 645
†Pavilion.....	Yale.....B C	535-72	*Pere.....	Gaspé.....Q	529-116
Paxson.....	Cariboo.....B C	650	†Perch.....	Lambton WR.....O	529-185
†Paxton Valley.....	Athabaska.....A	Athabaska 529	Perchal.....	Qu'Appelle.....Sask	535-112
†Paynes.....	Kamloops.....BC	Monte Lake 529	Perdue.....327	Rosetown-Biggar S	535-138-158
*Peace River.....181	Elgin.....O	529-209, 712	Peribonca.....	Lake St. John- Roberval.....Q	Dolbeau 529
*Peace River.....997	The Battlefords S	529-260	Perigord.....	Mackenzie.....S	Kelvington 529 or Rose Valley 535
*Peachland.....	Peace River.....A	645-3, 443, 174, 177	Perivale.....	Algoma E R.....O	via Gore Bay, O
Peacock Point.....	Yale.....BC	445-6, 460	Perkins.....	Illul.....Q	Templeton 535
Peake Station.....	Haldimand.....O	Jarvis 529, 712	†Perkins.....	Brome- Missisquoi.....Q	529-195
Pease.....	King's.....P E I	529-3 (R R name)	Perkinsfield.....	Simcoe ER.....O	529-195
Pearl.....	Macleod.....Alta	535-230 [Peakes]	†Perott Settlement	Digby-Annapolis Kings.....N S	Annapolis Royal 562
Pearton.....	Port Arthur.....O	529-131, 535-66	Perow.....	Skeena.....B C	529-350
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Peat.....	Antigonish- Guysborough NS	via Queensport	Perrault.....	Renfrew S R.....O	Eganville 535, 529
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Pebbly Beach.....	Jasper-Edson.....A	Rochford B'dge 529	Perry Siding.....	Kootenay W.....BC	535-77 (R R name Perry's)
Peebles.....	Selkirk.....M	Mulvihill 529	Perry Station.....	Welland.....O	via Welland
Peel.....	Qu'Appelle.....Sask	535-154, 529-258-281	†Perrytown.....	Durham.....O	529-176
Peers.....	Victoria- Carleton.....N B	535-309	Perryvale.....	Athabaska.....A	529-317
Peasane.....	Jasper-Edson.....A	529-320	*Perth.....4,458	LaNark.....Q	535-34
Pefferlaw.....	Melfort.....S	529-232	†Perth.....	Victoria- Carleton.....NB	535-209-210 (R R n. Perth Junc.)
†Peffer.....	York N R.....O	529-130	†Perth Junct.....	King's.....P E I	529-3
Peggy's Cove.....	Perth.....O	529-187	Perth Road.....	Victoria- Carleton.....NB	535-309-310
Peguis.....	Halifax.....N S	French Village 529	Perthuis.....	Frontenac- Addington.....O	529-140
Peikisko.....	Selkirk.....M	Selkirk 535, 720	Perthuis.....	Portneuf.....Q	529-105
*Pellee Island.....	Macleod.....Alta	High River 535	Petaigan.....	Melfort.....S	Carrot River 529
Pelican Portage.....	Essex S R.....O	137, '59 or Leamington 623, 656	†Petain.....	Halifax.....N S	529-16 (West Cheze- zetcook P.O.)
Pelican Rapids.....	Athabaska.....A	Athabaska 529	Petawawa.....	Renfrew N R.....O	535-65
Pellat.....	Churchill.....M	Maefeking 529	Petawawa Military Camp	Renfrew N R.....O	535-6
Pellegrin.....	Kenora-Rainy R O	Ostersund 535	Peterbell.....	Algoma ER.....O	529-131
†Pellerin.....	Gaspé.....Q	Chandler 529	*Peterboro 25,350	Peterboro W R.....O	529-169-172-176, 535-34
Pelletier.....	Kamouraska.....Q	Monk 529			
Pelletier Mills.....	Matapedia.....Q	Matane 528			
Pelletier Station.....	Matane.....Q	Little River Mill 700			
Pelly.....358	Restigouche- Madawaska N B	700			
†Pelton.....	Kamouraska.....Q	529-118			
Pemberton.....	Mackenzie.....Sask	529-239			
Pemberton Meadows.....	Essex E R.....O	656-2			
Pembina.....	Cariboo.....B C	650			
Pembroke.....	Cariboo.....B C	650 (R R name Pemberton)			
Pembroke.....	Jasper-Edson.....A	Entwistle 529			
Pembroke.....	Jasper-Edson.....A	Cherhill 529			
Pembroke.....	Colchester- Hants.....N S	Scotch Village 562			
*Fembroke, 11,159	Renfrew N R.....O	529-137-138-216 535-65			

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†Peters.....	Restigouche-Madawaska...NB	Limerick 529	†Piestre Bay....	Charlevoix-Saguenay....Q	(Baie Johan Beetz P O)
Petersburg.....	Waterloo S R....O	529-185	Pibrac.....	Chicoutimi....Q	Jonquiere 529
Petersfield.....	Selkirk.....M	535-123	*Pibroch.....	Athabaska....A	645-1
Peter's Mills....	Kent.....NB	Rexton 529	Picard.....	Kamouraska....Q	St. Athanase 529
Peterson.....	Rosthern.....Sask	529-249	Pickardville....	Jasper-Edson....A	645-1 (R R name Picardville)
†Petersons C'n'rs	Victoria.....O	Kinmount 529	Pickarel.....	Parry Sound....O	535-49
Petit.....	Chicoutimi....Q	Jonquiere 529	†Pickarel Lake..	Parry Sound....O	Burk's Falls 529
†Petit Begin....	Chicoutimi....Q	Jonquiere 529	Pickarel River...Q	Parry Sound....O	529-130
Petit Cap.....	Gaspé.....Q	via Fox River	*Pickering.....	Ontario.....O	529-83
Petit Carleton..	Bonaventure....Q	Carleton 529	Pickering Beach..	Ontario.....O	Pickering 529
*Petitcodiac....	Westmorland...NB	529-42-67-68	Pickle Crow.....	Port Arthur....O	155 or Hudson 529
Petit Anse.....	Gaspé.....Q	Gaspé 529	*Pictou.....3,901	Prince Edward..	529-147, 329-3
Petite Chockpish.	Kent.....NB	Buctouche 529	†Pictou.....3,069	Pictou.....NS	529-15-19, 347
Petite de Grat Bridge.	Inverness-Richmond...NS	360, 375 or Louisdale 529 or via Arichat	Pictou Island....	Pictou.....NS	via Pictou, N S
Petite Lameque..	Gloucester....NB	Shippigan 529	Pictou Landing..	Pictou.....NS	529-20
Petite Madeleine	Gaspé.....Q	Gaspé 529	Picture Butte 689	Lethbridge....Alta	535-237
Petite Matane....	Matapedia-Matane.....Q	Matane 528	†Pidgeon.....	Mégantic-Frontenac...Q	Plessisville 529
†Petite Rivière..	Charlevoix-Saguenay....Q	529-122 (La Petite Rivière St. Francois P O)	Pied de la Montagne	Joliette-L'Assomption-Montcalm...Q	Joliette 529, 535
Petite Rivière au Renard.	Gaspé.....Q	via Fox River	Pied du Lac.....	Temiscouata....Q	Aubut 529
Petite Rivière Bridge.	Queens-Lunenburg...NS	Italy Cross 529	Piedmont.....	Terrebonne....Q	535-23
Petite Rivière Est	Gaspé.....Q	Ste. Therese de Gaspé 529	†Piedmont.....	Pictou.....NS	529-17
Petite Rivière Ouest	Gaspé.....Q	Grande Rivière 529	†Pierard.....	Nth. Battleford..S	529-292, 535-183-184
Pabos	Gaspé.....Q	Ste. Adelaide 529	*Pierceland.....	Nth. Battleford..S	Beaver River 529
Petites Bergeronnes	Charlevoix-Saguenay....Q	via Tadoussac	†Piercemont....	Victoria-Carleton...NB	Beechwood 535
Petit Etang.....	Inverness-Richmond...NS	via Cheticamp...NS	*Pierreville.1,302	Nicolet-Yamaska....Q	529-108
Petite Tourelle..	Gaspé.....Q	Ste. Anne des Monts 348-1	*Pierson.....	Souris.....M	535-118
Petite Vallée....	Gaspé.....Q	348-1 or via Gaspé	Pigeon Bluff....	Selkirk.....M	via Selkirk, M
Petit Lac.....	Mégantic-Frontenac...Q	Robertson 675	Pigeon Hill.....	Gloucester....NB	Shippigan 529
Petit Lac Long..	Terrebonne....Q	Ste. Agathe 535	Pigeon Lake....	Portage la Prairie..M	Meadows 535
Petit Lac Magog 166	Sherbrooke....Q	535-7	Pigeon River....	Fort William....O	West Fort William 529, 535
Petit Metis Sta..	Matapedia-Matane.....Q	529-50	Pike Bay.....	Bruce.....O	Warton, 529
Petit Paquetville	Gloucester....NB	Burnsville 529	Pike Lake.....	Rosetown-Biggars-Brome-Missisquoi...Q	Vanscoy 529
Petit Pré Est....	Charlevoix-Saguenay....Q	Valin 676	Pike River.....	The Battlefords..S	Stanbridge 535, 543
Petit Rocher....	Gloucester....NB	529-50	Pikes Peak.....	Churchill.....M	Maidstone 529
Petit Rocher Nord	Gloucester....NB	Petit Rocher 529	Pikwitonet.....	Humboldt....Sask	529-246
Petit Saguenay..	Chicoutimi....Q	Port Alfred 685	Pilger.....	Qu'Appelle....S	535-176
Petits Escoumains	Charlevoix-Saguenay....Q	via Les Escoumains	Pilot Butte.....	Lisgar.....M	535-117
Petits Fonds....	Gaspé.....Q	via Cap Chat, Q	Pilot Mound..479	Kamloops....BC	Pritchard 535
Petits Mechins..	Gaspé.....Q	Mechins 348-1	Pinantan.....	Springfield....M	Lac du Bonnet 535
Petura.....	Dauphin.....M	Shordale 529	Pinawa.....	Berthier-Maskinongé...Q	St. Paulin 529
Petpeswick Harb.	Halifax.....NS	Musquodoboit Harbour 529	Pinchebeo.....	Macleod....Alta	Fincher 535
Petrol.....	Neepawa.....M	529-236	Pincher Creek 1148	Macleod....Alta	535-230 [529]
†Petrofka.....	Rosthern.....S	Blaine Lake 529	*Pincher Sta....	Cariboo....BC	2-8 or Vanderhoof
*Petrolia....2,801	Lambton-Kent...O	623-36, 529-204	Pinchi Lake....	York-Sunbury..NB	535-314 (Temperancevale, P.O.)
Pettapiece.....	Marquette....M	535-111	†Pinder.....	Pineau.....	Acadiaville 529
†Pettigrew Settlement	Cumberland...NS	Newville 549	Pine Beach.....	Kent.....NB	Laval-Two Mountains...Q
Philips Harbor...	Simcoe N R....O	529-195	Pine Creek Stat'n	Laval-Two Mountains...Q	535-109
Philippsville....	Antigonish-Guysboro'...NS	via Queensport	†Pinedale.....	Neepawa.....M	Rosevear 529
†Phillips.....	Leeds.....O	529-160	Pine Falls.....	Jasper-Edson....A	529-241
†Phillipsburg .457	Camrose.....A	529-245	Pine Grove.....	Springfield....O	Woodbridge 535
Phippen.....	Brome-St. Armand 543 or Missisquoi...Q	Stanbridge 535	†Pine Grove....	Queens-Lunenburg...NS	Bridgewater 529
†Phoenix.....	The Battlefords..S	535-158	Pine Hill.....	Argenteuil....Q	Lachute 535
†Pispat.....259	Red Deer....Alta	529-319	Pinehurst.....	Queens-Lunenburg...NS	529-29
	Maple Creek..Sask	535-225	Pine Lake.....	Red Deer....Alta	Penhold 535 [P O]
			†Pine Lake.....	Argenteuil....Q	529-99/Lacdes Pins 420
			†Pinelands.....	Muskoka-Ontario..O	529-130
			†Pine Orchard..	York N R....O	Harcourt 529
			Pine Ridge.....	Kent.....NB	Oakbank 535
			†Pine Ridge....	Springfield....M	Hudson 529
			Pine River.....	Kenora-Rainy River...O	529-232
			†Pine Road.....	Churchill.....M	535-27
			†Pine Tree.....	Wright.....Q	Woodburn 529
			Pine View.....	Pictou.....NS	Eriksdale 529
			Pineville.....	Selkirk.....M	Renous 529
				Northumberland..NB	

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<i>Pine Wood</i>	Kenora.....	529-132	†Plouffe Landing	Hull.....Q	Buckingham 535
<i>Piney</i>	Rainy River...O		Plourd	Kestigouche- Madawaska. N B	St. Jacques Church 700
†Pinguet	Kamouraska...Q	St. Louis 529	†Plourde	Matapedia- Matane.....Q	525 (Les Boules P.O.)
Pinhorn	Medicine Hat...A	Coutts 535	<i>*Plumas</i>	Neepawa.....M	529-226
<i>Pinkerton</i>	Bruce.....O	529-188	<i>Plum Coulee</i> 433	Lisgar.....M	535-113-117
<i>Pinkham</i>	Kindersley...Sask	529-252	Plum Hollow	Leeds.....O	Athens 529
Pinkney's Point..	Shelburne-Yar- mouth-Clare.NS	via Yarmouth, N S	Plummer	Algoma W R...O	Bruce 535
<i>Pintendre</i>	Lévis.....Q	Carrier 675	<i>Plunkett</i>	Humboldt...Sask	535-156
Pinto	Assiniboia...Sask	535-161	Plymouth	Shelburne-Yar- mouth-Clare.NS	via Yarmouth, N S
Pioneer	Jasper-Edson...A	Rosevear 529	<i>Plympton</i>	Digby-Annapolis- Kings.....NS	562-1
<i>Pioneer Mine</i> ..	Cariboo.....BC	Shalalth 650	Plympton Station	Digby-Annapolis- Kings.....NS	562-1
<i>Piopolis</i>	Compton.....Q	Mégantic 535, 675	<i>Pocologan</i>	Charlotte.....N B	535-312
Piper Glen	Inverness- Richmond...N S	Strathlorne 529	<i>Poe</i>	Camrose.....A	529-245
Piper's Cove ...	Cape Breton N- Victoria.....NS	Grand Narrows 529	†Pogamasing	Algoma E.R...O	535-66
†Piperville	Russell.....O	633-2	<i>Pohenagamooke</i> ...	Kamouraska...Q	St. Eleuthere 529
<i>Pipestone</i>	Brandon.....M	535-150	Point Aconi	Cape Breton N- Victoria.....NS	Little Bras d'Or 529
<i>Pipestone Creek</i> ..	Peace River...A	Wembley 645	†Point Alexandre	Renfrew N R...O	Chalk River 535
†Pirmez Creek ..	Calgary W...Alta	Cochrane 535	<i>Point Anne</i>	Hastings S...O	Belleville 529, 535
†Pisquid	Queen's...P E I	529-3	Point au Car	Northumberland NB	Loggieville 529
Pitman	Moose Jaw...Sask	535-151	†Point Carré	Labelle	Lac Remi 529
<i>Pitt Meadows</i> ..	Fraser Valley..BC	535-70	Point Comfort	Hull.....Q	Gracefield 535
<i>Piusville</i>	Prince...P E I	529-1	Point Cross	Inverness- Richmond...N S	via Grand Etang NS
†Pivot	Medicine Hat. Alta	535-161-148	<i>Pointe de la Frégate</i>	Gaspé.....Q	via Gaspé
<i>Plage Laval</i> ...542	Laval- Two MountainsQ	Lavalsurle Lac 529	Pointe à la Garde	Bonaventure...Q	529-116
<i>Plainfield</i>	Hastings S...O	Belleville 529, 535	Pointe au Baril ..	Parry Sound...O	535-49, 317,
Plain Lake	Vegreville.....A	Two Hills 535	<i>Pte au Baril Stn</i>	Parry Sound...O	535-49, 317,
Plain View	Melville.....S	Fenwood 529 or Willowbrook 529	Pointeau Boisvert	Charlevoix- Saguenay...Q	via Les Escoumains
<i>Plainville</i>	Northumberland O	Cobourg 529, 535	Pointeau Bouleau	Charlevoix- Saguenay...Q	via Tadoussac
<i>Plaisance</i>	Labelle	535-18	<i>Pointe au Chen</i>	Argenteuil...Q	535-18 [Matane 528
Plaister Mines ..	Cape Breton N- Victoria.....NS	via Baddeck, N S	Pointeau Gemon	Gaspé.....Q	Cap Chat 348-1 or
<i>Plamondon</i>	Athabaska...A	Lac La Biche 645	Pointe au Loup ..	Gaspé.....Q	G'nd Entry 347, 379
<i>*Plantagenet</i> ..	Prescott.....O	535-31	<i>Pointeau Pic108</i>	Charlevoix- Saguenay...Q	529-122, 329-8, 348-2
<i>Plantagenet Sp'gs</i>	Prescott.....O	Plantagenet 535	Pointe aux	Charlevoix- Saguenay...Q	via Pentecost River
<i>Plante</i>	Montmagny- L'Islet.....Q	Lafontaine 529	Anglais	Saguenay...Q	
†Plassey	Rosthern.....Sask	535-159	†Pointe aux	Kamouraska...Q	Rivière Ouelle 529
<i>*Plaster Rock</i> ..	Victoria- Carleton...NB	535-310, 529-51	Pointe aux	Charlevoix- Saguenay...Q	349-1, 123
†Plateau	Inverness- Richmond...N S	via Cheticamp or Inverness 529	<i>Pointe aux</i>	Essex E.R...O	Stoney Pt. 529, 712
<i>*Pluto</i>	Kindersley...Sask	529-267	<i>Pointe aux Roches</i>	Vercier.....Q	529-86-93
Platten	Ontario.....O	Port Perry 529	Pointe aux	Mercier.....Q	Pointe aux Trem- bles 529
Plattsville	Oxford.....O	Bright 529	Trembles 4, 314	Gaspé.....Q	via Grindstone Is. 529-106
†Plymore	Yorkton.....Sask	Stornoway 529	Pointe aux	Lake St. John- Roberval...Q	
<i>Pleasant Bay</i> ..	Inverness- Richmond...NS	358, 360 or Inverness 529	Trembles Nord	Bonaventure...Q	Carleton 529
<i>*Pleasantdale</i> ..	Humboldt...Sask	535-157	<i>Pointe Basse</i> ...	Laval- Two MountainsQ	Frensiere 529
Pleasantfield	Queens- Lunenburg...NS	Liverpool 529	<i>Pointe Bleue</i> ...	Gloucester...N B	Shippigan 529
Pleasant Harbo'r.	Halifax	Tangier 367	Pointe Bourg	Vaudreuil- Soulanges...Q	Como 535
Pleasant Hills ..	Colchester- Hants.....N S	Londonderry 529	Pointe Calumet...	Jacques Cartier..Q	529-83, 535-33
Pleasant Home ..	Selkirk.....M	Toulon 535	Pointe Cañot	Westmorland. N B	Aulac 529
Pleasant Lake ...	Shelburne-Yar- mouth-Clare.NS	529-27	†Pointe Cavagnal	Charlevoix- Saguenay...Q	via Trinity Bay
Pleasant Point ..	Halifax	Tangier 367	<i>*Pointe Claire</i> 536	Springfield...M	Lao du Bonnet 535
Pleasant Point ..	St. John-Albert NB	via St. John, N B	†Pointe de Butte	Westmorland...N B	529-41
Pleasant Point ..	Victoria.....O	535-45	Pointe des Monts	Three Rivers...O	535-21
Pleasant Point ..	Neepawa.....M	529-258 (Castle Pt.	Pointe du Bois ..	Lambton W R...O	529-203 or via Sarnia
<i>Pleasant River</i> ..	Queens- Lunenburg...NS	529-30 [P O]	<i>Point du Chêne</i>	Cape Breton N- Victoria.....NS	Leitchs Creek 529
<i>Pleasantville</i> ..	Vancouver N.R. BC	Port Moody 535	<i>Pointe du Lac</i> ...	Northumberland NB	Loggieville 529
Pleasant Valley ..	Antigonish- GuysboroughNS	Antigonish 529	<i>Pt. Edward</i> 1363	Hull.....Q	Gatineau 535
Pleasant Valley ..	Melfort.....Sask	Lipsett 529	Point Edward	Gaspé.....Q	via Gaspé 123
Pleasant Villa ..	Royal	Queenstown 529	Pointe Jaune	Charlevoix- Saguenay...Q	
Pleasantville	Queens- Lunenburg...NS	Bridgewater 529	Pointe Lebel	Pontiac.....Q	Fabre 535
<i>Plenty</i>	Kindersley...Sask	535-153	Pointe Martel	Gaspé.....Q	via Gaspé, Que.
<i>Plessisville</i> 3,522	Mégantic- Frontenac...Q	529-94	Pointe Navarre ..	Témiscouata...Q	Rivière du Loup 700
<i>Plessisville Sta.</i> ..	Mégantic- Frontenac...Q	529-84	Pointe Rivière du Loup		
<i>Plevna</i>	Frontenac- Addington...O	Lavant 535			

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Pointe Rocheuse.	Gloucester....N B	Caraquet 529	Poplar Creek....	Kootenay W....BC	Lardeau 446-3
Pointe St. Anne des Monts.	Gaspé.....Q	St. Anne des Monts 348-1 or Matane 528	†Poplar Dale....	Algoma W R....O	529-242
Pointe Verte....	Gloucester....N B	529-50 (R R name Green Point)	Poplarfield....	Selkirk.....M	Bruce 535
*Point Fortune..	Vaudreuil-322	Rigaud 535	†Poplar Forest....	Melfort.....S	Garrick 535
Point Gardiner..	Northumberl'd NB	Loggville 529	†Poplar Hill....	Peace River....A	Hythe 645
†Point Grey....	Vancouver S....BC	via Vancouver B C 420	Poplar Park....	Springfield....M	Libau 529
Point La Nim....	Restigouche-Madawaska..NB	Dalhousie 529	Poplar Point....	PortageLaPrairieM	535-112
Point Michaud..	Inverness-Richmond....NS	St. Peters 529	*Porcupine....	Cochrane.....O	649-3
Point Pelee....	Essex S R....O	via Leamington, O	†Porcupine P Pin	Melfort.....S	529-288
Point Platon....	Lotbinière....Q	Laurier 529	Porquis Junc....	Cochrane.....O	649, 649-3-5, 240
Point St. Charles	St. Ann.....Q	Part of Montreal	Portage....	Muskoka-OntarioO	3150r Huntsville 62
Point St. Peter..	Gaspé.....Q	Barachois 529	Portage de la Nation.	Prince.....P E I	529-1
Point Sapin....	Kent.....N B	Richibucto 529	†Portage de la Nation.	Labelle.....Q	Papineauville 535
Point Sapin Centre	Kent.....N B	Richibucto 529	Portage du Lac....	Gaspé.....Q	via Amherst
Point Tupper....	Inverness-Richmond....NS	529-14-24-33, 360	Portage East Bay.	Pontiac.....Q	529-138
Point Wolfe....	St. John-Albert NB	Albert 529	Portage Griffon..	Restigouche-Madawaska..NB	Caron Brook 700, 529
Poirier.....	Kent.....N B	Notre Dame 529	*Portage la Prairie	S. Cape Breton..NS	Sydney 529
Poirierville....	Inverness-Richmond....NS	via Arichat or Louisdale 529	†Portage la Prairie	Gaspé.....Q	529-228-228-245-258
Poissant.....	Joliette-L'Assomption-Montcalm....Q	Mont Laurier 535	†Portage la Prairie	PortageLaPrairieM	529-100-112
†Poitou.....	Lotbinière....Q	Laurier 529	Port Albert....	Northumberl'd NB	Tracadie 529
Pokemouche....	Gloucester....N B	Inkerman 529	Port Albion....	Comox-Alberni BC	535-88, 450-2, 456, 227
†Pokemouche Jct.	Gloucester....N B	529-60	Port Alfred 3,243	Huron North....O	Goderich 529, 535
†Pokeshaw....	Gloucester....N B	529-60	*Port Alice....	Comox-Alberni BC	450-2, 456
Pokesudi....	Gloucester....N B	Caraquet 529	Port Alma....	Chicoutimi....Q	685-5 [Hardy
Poland.....	York-Sunbury..NB	529-58	Port Anson....	Comox-Alberni BC	229, or via Port
†Poliquin....	Laarak.....O	Lavant 535	†Portapique....	Kent.....M	611-1, 656
Pollett River....	Dorchester....O	Ste. Rose 675	*Port Arthur....	Parry Sound....O	Burk's Falls 529
Pollockville....	Westmorland..NB	529-67	24,426	Colchester-Hants.....NS	Londonderry 529
Polonia.....	Acadia.....M	Eden 529	Port au Persil....	Port Arthur....O	535-66, 529-181-182, 428, 430-4, 329-14 240
*Poltimore....	Newpawa....Q	Buckingham 535	Port au Saumon..	Charlevoix-Saguenay....Q	via St. Simeon or La Malbaie 529
Polwarth....	Hull.....M	529-265	Port aux Quilles..	Charlevoix-Saguenay....Q	via St. Simeon or La Malbaie 529
†Polymier....	Prince Albert..O	Sarnia 529, 656	†Port Bevis....	Cape Breton N-Victoria.....NS	via Baddeck, N S
Pomquet.....	Antigonish-Guysborough NS	529-17	Port Bickerton..	Antigonish-Guysborough NS	368 or Antigonish 529
Pomquet Station.	Antigonish-Guysborough NS	529-17	Port Bolster....	Muskoka-Ont..O	529-180 [Borden]
†Ponass Lake....	Mackenzie....S	Forston 535	Port Borden....	Prince.....P E I	529-2, 356 (R R n.
Poncet.....	Algoma ER....O	Birch Island 535	Port Bowmanville	Durham.....O	Bowmanville 529,
Poncheville....	Matapédia-Matane.....Q	Matane 528	Port Bruce....	Elgin.....O	via Aylmer [535
Pond Inlet....	Franklin Dis.NWT	via Churchill 529	*Port Burwell..	Elgin.....O	535-46
Pondville....	Inverness-Richmond....NS	via Arichat, or Louisdale 529	†Port Burwell..	N. W. T.....	Reached occasionally by boat from Montreal
Ponemah Beach..	Selkirk.....M	535-123	Port Caledonia..	S. Cape Breton..NS	Glance Bay 698
*Ponoka...., 1,468	Wetaskiwin....A	535-2-7	*Port Carling 509	Muskoka-OntarioO	420
Pontbriand....	Mégantic-Frontenac....Q	Robertson 675	Port Carmen....	Parry Sound....O	Burk's Falls 529
†Pont de la Noreau	Portneuf....Q	Portneuf 529, 535	Port Clements....	Skeena.....BC	455
Pont de L'Île....	Quebec-Montmorency..Q	Village Montmorency 676	Port Clyde....	Shelburne-Yarmouth-Clare..NS	529-26
Pont du Milieu..	Kent.....N B	Richibucto 529	†Port Cockburn..	Parry Sound....O	Swords 529
*Ponteix...., 576	Maple Creek....S	535-170	*Port Colborne..	Welland.....O	529-199-208, 641-1 703-2, 329-3
Point Etchemin..	Lévis.....Q	529-84-86 (R R n. Sub P.O. of Lévis)	Port Colborne Marine	Welland.....O	via Port Colborne
Pontgrave....	Northumberl'd NB	Tracadie 529	Port Coldwell....	Port Arthur....O	535-66 (R R name Coldwell)
†Pontiac....	Pontiac.....Q	529-138	*Port Coquitlam..	Vancouver N R..BC	Coquitlam 535
†Pont Lafrance..	Gloucester....NB	Tracadie 529	Port Crawford..	Kootenay W....BC	Kootenay Bay 445-3
Pont Landry....	Gloucester....N B	Tracadie 529	*Port Credit 2,160	Peel.....O	529-207, 535-44
*Pontilas....	Melfort.....S	535-144	Port Cunningham	Muskoka-OntarioO	315
Port Rouge 1,865	Portneuf....Q	535-21	*Port Dalhousie..	Lincoln.....O	529-208, 641, 304
Pont Viau....	Merler.....Q	Bordeaux 535 (Sub [PO of Montreal])	†Port Daniel....	Bonaventure....Q	529-116
*Pontypool....	Durham.....O	535-34	Port Daniel Cent'r	Bonaventure....Q	Port Daniel 529
Poole.....	Perth.....O	Milverton 529, 535	*Port Daniel Est	Bonaventure....Q	Port Daniel 529
†Poole Creek....	Cariboo.....BC	850	Port Daniel Sta'n	Bonaventure....Q	529-116
Pope.....	Marquette....M	529-245	Port Daniel West	Bonaventure....Q	Marol 529
Pope's Harbour..	Halifax.....NS	367 or Musquodoboit Harbour 529	†Port Davidson..	Lincoln.....O	703-1 (freight)
Poplar.....	Algoma E R....O	via Gore Bay, O	*Port Dover 1,968	Norfolk.....O	529-196, 615
Poplar Bluff....	Mackenzie....Sask	Arran 529			

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 81-87	POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 81-87
<i>Port Dufferin</i> . . .	Halifax N S	367 or Musquodoboit Harbour 529	<i>Port Nelson</i>	Halton O	Burlington 529, 586
<i>Port Dufferin West</i>	Halifax N S	Port Dufferin 367	<i>Port Nelson</i>	Churchill M	(see York Factory)
<i>Porteau</i>	Vancouver N. BC	455 or <i>via</i> Vanc'r	<i>Portneuf</i> 1,015	Portneuf Q	535-21, 529-120
<i>Port Edward</i> . . .	Skeena B C	529-350	<i>Portneuf Station</i>	Portneuf Q	535-21, 529-120
<i>*Port Elgin 1,395</i>	Bruce O	529-183	<i>Port Neville</i>	Comox-Alberni BC	455
<i>Port Elgin</i> 681	Westmorland . N B	529-54	<i>Porto Rico</i>	Kootenay W. . . BC	585-15
<i>Porter</i>	Halifax N S	529-16	<i>*Port Perry 1,245</i>	Ontario O	529-179 or Myrtle
<i>Porter's Lake</i> . . .	Halifax N S	Porter 529	<i>Port Pic</i>	Rimouski Q	529-50 [585]
<i>Porter's River</i> . .	Antigonish-Guysboro' . N S	South River 529	<i>Port Radium</i>	MacKenzie . . NWT	444, 175
<i>Port Essington</i> . .	Skeena B C	455 or Haysport 529	<i>Portree</i>	Inverness-Richmond . N S	Inverness 529
<i>Port Felix</i>	Antigonish-Guysborough NS	367	<i>Portreeve</i> 118	Swift Current . . S	535-162
<i>Port Felix East</i> . .	Antigonish-Guysborough NS	<i>via</i> Whitehead	<i>Port Renfrew</i>	Nanaimo B C	460-2
<i>Port Franks</i>	Lambton W R . . O	Thedford 529	<i>Port Richmond</i> . . .	Inverness-Richmond . NS	Point Tupper 529
<i>Port George</i>	Digby-Annapolis-Kings NS	Middleton 529, 562	<i>Port Robinson</i>	Welland O	529-197-208, 712
<i>†Port Granby</i>	Durham O	Newtonville 535	<i>*Port Rowan 661</i>	Norfolk O	529-206
<i>Port Greville</i>	Cumberland . N S	389 or Parrsboro' [B C] 549	<i>Port Royal</i>	Inverness-Richmond . NS	<i>via</i> Arichat or Louisdale 529
<i>†Port Guichon</i> . . .	New Westminster Fraser Valley . B C	<i>via</i> Vancouver, BC 535-70, (R R name Hammond)	<i>Port Ryerse</i>	Norfolk O	Victoria 529
<i>*Port Hardy</i>	Comox-Alberni BC	455, 450-3, 229	<i>Port Sandfield</i>	Muskoka-Ontario O	420
<i>Port Harrison</i> . . .	Charlevoix-Saguenay . . PQ	Reached occasionally by boat from Montreal	<i>Port Saxon</i>	Shelburne-Yarmouth-Clare NS	529-26
<i>†Port Harvey</i>	Comox-Alberni BC	455	<i>Port Severn</i>	Muskoka-Ontario O	Waubashene 529
<i>Port Hastings</i> . . .	Inverness-Richmond . NS	529-33, 358, 360 (Ferry to Mulgrave)	<i>Port Shoreham</i>	Antigonish-Guysborough NS	Monastery 519 or <i>via</i> Guysboro
<i>*Port Hawkesbury 1,031</i>	Inverness-Richmond . NS	529-33, 358, 360, (Ferry to Mulgrave)	<i>Port Simpson</i>	Skeena BC	455
<i>Port Hebert</i>	Shelburne-Yarmouth-Clare NS	Sable River 529	<i>†Portsmouth 3135</i>	Kingston City . . O	Part of Kingston
<i>Port Hill</i>	Prince PEI	529-1	<i>*Port Stanley 1177</i>	Elgin O	617
<i>Port Hillford</i>	Antigonish-Guysborough NS	368 or Antigonish 529	<i>Port Stanton</i>	Simcoe E R . . . O	Sparrow Lake 529
<i>*Port Hood . 647</i>	Inverness-Richmond . NS	529-33, 358, 360	<i>*Port Sydney 127</i>	Muskoka-Ontario O	Utterson 529
<i>Port Hood Island</i>	Inverness-Richmond . N S	358, 360	<i>Portuguese Cove</i> . .	Halifax N S	<i>via</i> Halifax, N S
<i>*Port Hope . 5,055</i>	Durham O	529-83-176	<i>Port Union</i>	Ontario O	529-33
<i>Port Howe</i>	Cumberland . N S	Pugwash 529	<i>†Port Wade</i>	Digby-Annapolis-Kings NS	(Ferry to Digby)
<i>Port Joli</i>	Queens-Lunenburg . NS	Port Mouton 529	<i>Port Wallis</i>	Halifax NS	Dartmouth 529
<i>Port Keewaydin</i> . .	Muskoka-Ontario O	420	<i>Port Washington</i>	Nanaimo BC	450-6
<i>Port Kells</i>	N. Westminster BC	Westlang 529	<i>†Port Weller</i>	Lincoln O	641-2
<i>Port Lambton</i>	Lambton-Kent . O	656-3	<i>Port Whitby</i>	Ontario O	Whitby 529, 535
<i>Portland</i>	Leeds O	529-140	<i>Port Williams</i>	Digby-Annapolis-Kings NS	562-1
<i>Port la Tour</i>	Shelburne-Yarmouth-Clare NS	Barrington 529	<i>Potter</i>	Cochrane O	Holland 649
<i>Port Lewis</i>	Chateauguay-Huntingdon . Q	Huntingdon 529, 633	<i>†Pottersburg</i>	Middlesex ER . . O	529-183
<i>Port Lock</i>	Algoma W R . . . O	535-67	<i>†Potvin</i>	Lotbinière . . . Q	Laurier 529
<i>Port Loring</i>	Parry Sound . . . O	Trout Creek 529	<i>*Pouce Coupe 251</i>	Cariboo B C	45-1
<i>Port Lorne</i>	Digby-Annapolis-Kings NS	Bridgetown 562, 529	<i>Poulamou</i>	Inverness-Richmond . NS	360 or Louisdale 529
<i>Port Maitland</i> . . .	Shelburne-Yarmouth-Clare NS	Hebron 562	<i>Poularies</i>	Chapleau Q	Makamik 529
<i>Port Maitland</i> . . .	Haldimand O	703-1 carloadsonly	<i>†Poulin</i>	Dorchester . . . Q	St. Malachie 529
<i>Port Malcolm</i>	Inverness-Richmond . NS	Point Tupper 529	<i>Pouliot</i>	Témiscouata . . Q	St. Eloi 529
<i>Port Mann</i>	New Westminster BC	529-347, 464	<i>Poupore</i>	Hull Q	Buckingham 585
<i>Port McNeill</i>	Comox-Alberni BC	450-3, 455, 229	<i>*Powassan 175</i>	Parry Sound . . O	529-193
<i>Port McNicol 1973</i>	Simcoe E R . . . O	535-55, 428	<i>*Powell River</i> . . .	Vancouver N. . BC	229 or <i>via</i> Westview
<i>Port Medway</i>	Queens-Lunenburg . NS	Medway 529	<i>†Power's Creek</i> . . .	Restigouche-Madawaska N B	Grand Falls 535, 529
<i>*Port Mellon</i>	Vancouver NR BC	455	<i>Pownal</i>	Queen's PEI	Mount Albion 529
<i>Port Menier</i>	Charlevoix-Saguenay . . Q	123, 348-1	<i>†Pow Wow Point</i> . . .	Muskoka-Ont. . . O	315
<i>Port Moody 1,512</i>	Vancouver NR BC	535-70	<i>Prairie Echo</i>	Peace River . . . A	High Prairie 645
<i>*Port Morien</i>	S. Cape Breton N S	Morien Junction 698	<i>Prairie Grove</i>	St. Boniface . . . M	<i>via</i> Winnipeg, M
<i>Port Mouton</i>	Queens-Lunenburg . NS	529-26 (see Mulgrave)	<i>Prairie River</i>	Melfort S	529-232
<i>†Port Mulgrave</i> . . .	Antigonish-Guysboro' . N S		<i>Prairie Siding</i>	Kent O	529-209, 712
			<i>Prairie View</i>	Swift Current . . S	Rush Lake 535
			<i>Pratt</i>	Neepawa M	529-258
			<i>Pravda</i>	Springfield . . . M	McKinley 584
			<i>Precieux Sang</i> . . .	Nicolet-Yamaska O	529-88
			<i>Pré d'en haut</i> . . .	Westmorland . NB	College Bridge 529
			<i>*Preeceville</i> . . . 540	MacKenzie . . . Sask	529-239
			<i>Prefontaine</i>	Terrebonne . . . Q	535-23
			<i>Preissac</i>	Pontiac Q	Amos 529
			<i>*Prelate</i> 474	Swift Current . . S	535-162
			<i>Premier</i>	Skeena BC	<i>via</i> Stewart B C
			<i>Premont</i>	Berthier	529-85
			<i>Prendergast</i>	Maskinonge . . Q	535-179
			<i>†Prentiss</i>	N. Battleford . S	529-319
			<i>*Prescott</i> 3,223	Red Deer Alta	529-83, 535-59,
				Grenville-Dundas . . . O	529-2-3, 384 (Ferry to Ogdensburg NY
					Owen Sound, 529, 535
			<i>†Presqu' Ile</i>	Grey N R O	Brighton 529, 586
			<i>Presqu'ile Point</i> . .	Northumberland O	

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 81-87	POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 81-87
<i>Pré Ste. Marie</i>	Melfort.....S	Bjorkdale 529	<i>Pulp Siding</i>	Nipissing.....O	535-66 (R.R. Benny)
* <i>Preston</i>.....6,704	Waterloo S R.....O	529-188, 578	† <i>Pullen</i>	Cochrane.....O	529-154
<i>Preston</i>	Halifax.....N	Dartmouth 529	<i>Punchaw</i>	Cariboo.....B.C.	Prince George 529
<i>Preville</i>	Peace River.....A	645-1	<i>Punnichy</i>.....270	Yorkton.....S	529-245
<i>Prével</i>	Gaspé.....Q	Douglstown 529	† <i>Puntledge</i>	Comox-Alberni BC	719
<i>Prevost</i>.....216	Terrebonne.....Q	Shawbridge 529, 535	<i>Purbrook</i>	Muskoka-Ontario O	Bracebridge 529
* <i>Prince</i>.....2,321	Matapédia.....Q	528	<i>Purdy</i>	Hastings.....	Barry's Bay 529 or
	Matane.....Q			Peterborough.....O	Maynooth 529
<i>Price Settlement</i>	Northumberl'd NB	Newcastle 529	<i>Purlbrook</i>	Antigonish.....	Antigonish 529
* <i>Priceville</i>	Grey-Bruce.....O	535-47		Guysborough NS	
<i>Priddy</i>	Calgary E R.....O	Midnapore 535	<i>Purple Springs</i>	Medicine Hat.....A	535-230
<i>Priestly</i>	Skeena.....B.C.	529-350	† <i>Purpleville</i>	York NE.....O	Maple 529
<i>Primate</i>.....107	Kindersley.....S	535-153	<i>Purves</i>	Lisgar.....M	535-125
<i>Prime</i>	Restigouche.....	Theriault 529, 535	<i>Pustinch</i>	Wellington S R.....O	535-35
	Madawaska N B		<i>Putnam</i>	Middlesex E R.....O	535-38
<i>Primeauville</i>	Châteauguay.....Q	St. Martine 529	<i>Quadeville</i>	Renfrew S R.....O	Wilno 529
	Huntingdon.....Q		† <i>Quadra</i>	Marquette.....M	529-245
<i>Primrose</i>	Athabaska.....A	Lindbergh 529	<i>Quai de St. Juste</i>	Temiscanata.....Q	Notre Dame du
† <i>Primula</i>	Battle River.....A	Clandon 535			Lac 700
<i>Prince</i>	The Battlefords.....S	529-262	<i>Qualicum Beach</i>	Comox-Alberni BC	535-90
* <i>Prince Albert</i>	Prince Albert Sask	529-232-249-255-256	<i>Qu'Appelle</i>.....539	Qu'Appelle.....Sask	535-149
14,532		-280, 535-176	† <i>Quarries</i>	Essex S R.....O	623-30, 575
		178-179, 173, 193	<i>Quarries</i>	Russell.....O	via Ottawa, O
<i>Prince Albert</i>	Ontario.....O	Port Perry 529	† <i>Quarry St. Anns</i>	Cape Breton N.....	North River 365 or
† <i>Prince Albert</i>	Digby-Annapolis-Kings.....N S	Middleton 529, 562		Victoria.....N S	via North S. dney
<i>Prince Albert Sanatorium</i>	Prince Albert.....S	Prince Albert 529, 535	<i>Quarryville</i>	Northumberl'd NB	529-79
† <i>Prince Dale</i>	Digby-Annapolis-Kings.....N S	Clementsport 562	<i>Quartz</i>	Nipissing.....O	529-130
	Cariboo.....B.C.	529-350, 222, 226, 228	<i>Quathiaski Cove</i>	Comox-Alberni BC	455
* <i>Prince George</i>	Cariboo.....B.C.	529-350, 222, 226, 228	<i>Quatre Chemins</i>	Dorchester.....Q	Morisset 675
2,027			<i>Quatsino</i>	Comox-Alberni BC	529, or via Port
<i>Prince of Wales</i>	St. John-Albert NE	535-312	† <i>Quays</i>	Durham.....O	529-176 [Hardy
† <i>Princeport</i>	Colchester.....N S	562-4	* <i>Quebec</i>.....150,757	Quebec East.....Q	535-21, 676,
	Hants.....N S			Quebec South.....Q	529-84-105-122-123
* <i>Prince Rupert</i>	Skeena.....B.C.	529-350, 450-3-8, 455-229		Quebec West.....Q	675
6,714					343-1-2, 350
<i>Princes Lake</i>	Renfrew N R.....O	Wallace 529 or Maynooth 529	* <i>Limoulu</i>	40 La Canardière.....Q	Limoulu
		Bedford 562, 529	<i>Quebec Ouest</i>.....3619	Quebec W.....Q	Quebec City
<i>Princes' Lodge</i>	Halifax.....N S	535-246	<i>Rue St. Joseph</i>	68 St. Joseph St.....	Quebec City
† <i>Princess</i>	Medicine Hat.....A	529-203	<i>Stadacona</i>	73 Francois Ist.....	Quebec City
* <i>Princeton</i>	Oxford.....O	535-91	* <i>Station B</i>	105 St. Peter St.....	Quebec City
* <i>Princeton</i>	Yale.....B.C.	529-84	<i>Queen Charlotte</i>	Skeena.....B.C.	455
<i>Princeville</i>.....1,145	Drummond-Arthabaska.....Q		<i>Queen's Bay</i>	Kootenay W.....BC	445-3 or Nelson
			<i>Queensborough</i>	Hastings.....	Madoc 529
<i>Princeville</i>	Inverness-Richmond.....N B	West Bay Road 529	<i>Queensborough</i>	Peterborough.....O	
<i>Prince William</i>	York-Sunbury NB	529-58 (R R name Rosborough)	<i>Queensland</i>	N Westminster BC	514 or via New Westminster
<i>Pr'ce Will'm Sta</i>	York-Sunbury NB	535-307	<i>Queen's Line</i>	Halifax.....N S	529-25
<i>Pritchard</i>	Kamloops.....BC	535-70	<i>Queensport</i>	Renfrew N R.....O	Haleys 535
† <i>Privett</i>	Queens-Lunenburg.....N S	535-69, 445-3		Antigonish.....	374, 361, 366 or
	Kootenay W.....BC	535-69, 445-3	<i>Queenston</i>	Guysborough NS	Monasterv 529
* <i>Procter</i>	Yorkton.....S	Kandahar 535	<i>Queenstown</i>	Lincoln.....O	529-10
† <i>Product</i>	Cariboo.....B.C.	Dawson Creek 645	<i>Queenstown</i>	Royal.....N B	529-58, 390
<i>Progress</i>	The Battlefords S	529-279	<i>Queen's Valley</i>	Macleod.....A	535-242
<i>Prologia</i>	Lanark.....O	Ashton 535	<i>Queensville</i>	St. Boniface.....M	Anola 529
† <i>Prospect</i>	Halifax.....N S	via Halifax, N S	<i>Queensville</i>	York NR.....O	Newmarket 529
* <i>Prospect</i>	Nanaimo.....B.C.	via Victoria B C		Inverness-Richmond.....N S	Port Hastings 529
<i>Prospect Lake</i>	Athabaska.....A	Boyle 645	<i>Queensway</i>	York W R.....O	Mimico 529-535
<i>Prosperity</i>	St. John-Albert NB	Elgin 529	<i>Querry</i>	Bonaventure.....Q	(Sub Post Toronto)
<i>Prosser Brook</i>	Grey-Bruce.....O	535-40	* <i>Quesnel</i>.....653	Cariboo.....B.C.	New Richmond 529
<i>Proton Station</i>	Champlain.....Q	529-85	† <i>Quesnel Forks</i>	Cariboo.....B.C.	606, 226
<i>Proulxville</i>	Bonaventure.....Q	Nouvelle 529	<i>Quetico</i>	Fort William.....O	529-132
<i>Provancher</i>	Marquette.....M	Sandy Lake, 529	<i>Quibell</i>	Kenora-Rainy R O	529-160
<i>Providence</i>	Algoma E R.....O	438, or Little	<i>Quick Station</i>	Skeena.....BC	529-350
<i>Providence Bay</i>	Skeena.....B.C.	455 [Current 535	<i>Quilchena</i>	Kamloops.....BC	529-585
<i>Province/Cann'ry</i>	Battle River.....Alta	535-158	<i>Quill Lake</i>.....322	Humboldt.....S	529-259
<i>Provost</i>.....645	Rosethorn.....S	529-260	<i>Quimper</i>	Maple Creek, Sask	Penticton 529
<i>Prud'homme</i>.....248	Royal.....N B	529-390	<i>Quinan</i>	Shelburne-Yarmouth-Clare NS	Belleville 529
† <i>Public Landing</i>	Shelburne-Yarmouth-Clare NS	529-27			
<i>Pubnico</i>	Shelburne-Yarmouth-Clare NS	Upper Wood Harbour 529	<i>Quinsam</i>	Comox-Alberni BC	via Campbell Riv'r
† <i>Pubnico Beach</i>	Essex ER.....O	via Belle River	† <i>Quintin</i>.....171	Yorkton.....S	529-245
	Kent.....N B	St. Anthony 529	† <i>Quisibis</i>	Restigouche.....	535-302, 529-51
<i>Puffer</i>	Battle River.....Alta	Hardisty 535		Madawaska N B	
* <i>Puquash</i>	Cumberland.....N S	529-15	† <i>Quispamsis</i>	Royal.....N B	529-42
<i>Puquash Junction</i>	Cumberland.....N S	529-15	<i>Quorn</i>	Port Arthur.....O	529-162
<i>Puquash Riv.</i>	Churchill.....M	Pine River 529	* <i>Quyon</i>.....637	Pontiac.....Q	535-28
<i>Pulp River</i>			<i>Raafan</i>	Parry Sound.....O	Purks Falls 529
			<i>Rabbit Lake</i>.....128	N. Battleford, Sask	529-283
			<i>Racine</i>	Shefford.....Q	535-8
			† <i>Racine</i>.....172	Chicoutimi.....Q	685-4

POST OFFICES	Dominion Electoral Districts	Railroad on which located, or nearest R. R. station, see key, pp. 81-87	POST OFFICES	Dominion Electoral Districts	Railroad on which located, or nearest R. R. station, see key, pp. 81-87
Rackham.....	Marquette.....M	529-230	Ravensworth....	Parry Sound....O	529-215
Radisson.....324	N. Battleford, Sask	529-260	Ravignan.....	Dorchester.....Q	Ste. Rose 676
Radium Hot Springs	Kootenay E....BC	535-84	Ravine.....	Jasper-Edson....A	Wildwood 529
†Radnor Forges..	Champlain.....Q	St. Maurice 635	†Rawcliffe.....	Argenteuil.....Q	via Grenville, Q
*Radville.....859	Weyburn.....Sask	529-263-268-284	*Rawdon...1,236	Joliette.....	529-102
Radway.....179	Vegreville.....A	529-318		L'Assomption-Montcalm.....Q	
Rae.....	Mackenzie...NWT	144, 175	*Rawdon.....	Colchester-Hants.....NS	Clarksville 562
†Ragged Rapids..	Victoria.....O	Washago, 529		Colchester-Hants.....NS	Clarksville 562
Raglan.....	Ontario.....O	Myrtle 535	†Rawdon Gold Mines	Lanark.....O	Almonte 535
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†Redwood	Muskoka-Ontario	Foots's Bay 529	Richard Village...	Kent... N	Rogersville 529
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*Riverton... Weyburn... Sask		529-251	River Centre... Inverness- Richmond... N		Glencoe 529
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<i>River Charlo</i>	Restigouche-Madawaska... NB	Charlo 529	<i>Rivière Davy</i> ...	Chapleau..... Q	Amos 529
<i>Rivercourse</i>	Jattlie River... Alta	535-229	<i>Rivière des Caches</i>	Northumberland NB	Newcastle 529
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<i>River de Chute</i> ...	Victoria-Carleton... NB	Upper Kent 535	<i>Rivière des Roches</i>	Charlevoix-Saguenay..... Q	Beaupre 676
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<i>River Denys Sta.</i>	Inverness-Richmond... NS	529-14 (R R name River Denys) Howick 529	<i>Rivière du Loup Centre</i>	Témiscouata..... Q	Rivière du Loup 529, 700
<i>Riverfield</i>	Châteauguay-Huntington... Q		<i>Rivière du Loup Station</i>	Témiscouata..... Q	529-50-115, 700
<i>River Glade</i>	Westmorland... NB	529-42	<i>Rivière du Milieu</i>	St. Maurice-Lafleche..... Q	529-120 (R R name Milieu)
<i>Riverhead</i>	Shelburne-Yarmouth-Clare... NS	Barrington 529	<i>Rivière du Moulin</i>	Chicoutimi..... Q	Sub P. O. of Chicoutimi
<i>River Hebert</i> ...	Cumberland... NS	621	<i>Rivière du Sourd</i>	Hull..... Q	Buckingham 535
<i>River Hebert East</i>	Cumberland... NS	River Hebert 621	<i>Rivière Eperlan</i>	Charlevoix-Saguenay..... Q	via Les Escoumains
<i>Riverhurst</i> ... 235	Swift Current... Sask	529-282	<i>Rivière Éternité</i>	Chicoutimi..... Q	Port Alfred 685
<i>River John</i>	Pictou..... NS	529-15	<i>Rivière Fourchue</i>	Témiscouata..... Q	Chemin du Lac 529
<i>River Jordan</i> ...	Nanaimo..... BC	via Victoria, B C	<i>Rivière Gagnon</i>	Terrebonne..... Q	St. Jerome 529, 535
† <i>River Manie</i>	Kamouraska... Q	529-118 (Rivière)	† <i>Rivière Gilbert</i>	Beauce..... Q	Beauceville 676
<i>River Philip</i>	Cumberland... NS	529-12 (Manie P.O.)	† <i>Rivière Henri</i>	Lotbinière..... Q	Joly 529
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<i>Riverport</i>	Queens-Lunenburg... NS	Lunenburg 529	<i>Rivière la Fleur</i>	Quebec-Montmorency... Q	Village Montmorency 676
<i>River Ryan</i>	Cape Breton S... NS	New Waterford 698	<i>Rivière la Madeleine</i>	Gaspé..... Q	Gaspé 529
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<i>Riversdale</i>	Colchester-Hants... NS	529-13	<i>Rivière Manie</i> ...	Kamouraska... Q	529-118 (R R name River Manie)
† <i>Rivers End</i>	Melfort..... SK	White Fox 535	<i>Rivière Matane</i> ...	Matapédia-Matane..... Q	Matane 528
<i>Riverside</i>	St. John-Albert NB	529-66	<i>Rivière Mattawin</i>	St. Maurice-Lafleche..... Q	Grand' Mère 529, 535
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† <i>Rivers Inlet</i> ...	Skeena..... BC	155	<i>Rivière Mont Louis</i>	Gaspé..... Q	via Mont Louis, Q
<i>River Tillard</i> ...	Inverness-Richmond... NS	Kyte 529	<i>Rivière Noire</i> ...	Drummond-Arthabaska... Q	529-88 (R R name Black River)
<i>Riverton</i>	Selkirk..... MB	535-123	<i>Rivière Nouvelle</i>	Bonaventure... Q	St. Godefroi, 529
<i>River Valley</i> ...	Nipissing..... O	529-137	<i>Rivière Ouelle</i> ...	Kamouraska... Q	529-115 (P O 5 miles)
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<i>Riverville</i>	Inverness-Richmond... NS	Black River 529	<i>Rivière Pentecôte</i>	Charlevoix-Saguenay..... Q	348-2, 349-2, 123 (Landing name Pentecôte River)
<i>Rivière à Claude</i>	Gaspé..... Q	Matane 528	† <i>Rivière Pigou</i> ...	Charlevoix-Saguenay..... Q	via Rivière aux Graines
<i>Rivière à Pierre</i> ...	Portneuf... Q	529-92-105	<i>Rivière Plate</i> ...	Témiscouata..... Q	St. Honoré 700
<i>Rivière au Doré</i>	Lake St. John-Roberval... Q	St. Felicien 529	<i>Rivière Pt. Daniel</i>	Bonaventure... Q	Port Daniel 529
<i>Rivière au Mulet</i>	Terrebonne... Q	Mont Rolland 535	<i>Rivière Portneuf</i>	Charlevoix-Saguenay..... Q	via Les Escoumains
<i>Rivière au Rat</i> ...	St. Maurice-Lafleche..... Q	La Tuque 529	<i>Rivière Qui Barre</i>	Jasper-Edson... A	Morinville 529, 645
<i>Rivière au Renard</i>	Gaspé..... Q	348-1 (Ldg n. Fox River) or Gaspé 529	<i>Rivière Raquette</i>	Dorchester... Q	St. Rose 675
<i>Rivière au Renard Ouest</i>	Gaspé..... Q	Fox River 348 or Gaspé 529	<i>Rivière St. Jean</i>	Charlevoix-Saguenay..... Q	348-2, 123
<i>Rivière au Tonnerre</i>	Charlevoix-Saguenay..... Q	348-2, 123 (L'dg name Thunder [River])	<i>Rivière Ste. Marguerite</i>	Charlevoix-Saguenay..... Q	via Tadoussac
<i>Rivière aux Chiens</i>	Charlevoix-Saguenay..... Q		<i>Rivière Trois Pistoles</i>	Rimouski..... Q	Tobin 529
<i>Rivière aux Ecorces</i>	Berthier-Maskinongé... Q	St. Paulin 529	† <i>Rivière Turgeon</i>	Chapleau..... Q	La Sarre 529
<i>Rivière aux Graines</i>	Charlevoix-Saguenay..... Q	348-2, 123	<i>Rivière Verte</i> ...	Témiscouata... Q	St. Modeste 700
† <i>Rivière aux Pins</i>	Quebec-Montmorency... Q	Loretteville 529	<i>Rivière Verte</i> ...	Restigouche-Madawaska... NB	Green River 529
† <i>Rivière aux Rosiers</i>	Charlevoix-Saguenay..... Q	via Betsiamites	† <i>Rivière Veuve</i>	Nipissing..... Q	Markstay 535
<i>Rivière Beaudette</i>	Vaudreuil-Soulanges... Q	529-83	<i>Rivington</i> ...	Argenteuil... Q	Calumet 535
<i>Rivière Bersimis</i>	Charlevoix-Saguenay..... Q	528 (St. Ulric P O)	Roach Vale...	Antigonish-Guysborough NS	Ny Gnyshoro, N S
† <i>Rivière Blanche</i>	Matapédia-Matane..... Q		† <i>Roanmine</i> ...	Weyburn... Sask	Minton 535
<i>Rivière Bleue</i> 1032	Témiscouata... Q	529-118	<i>Robb</i> ...	Jasper-Edson... A	529-312
<i>Rivière Boix Clr.</i>	Lotbinière... Q	Laurier 529	† <i>Robbins Range</i>	Kamloops... BC	Monte Creek 535
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<i>Robert's Island</i>	Shelburne-Yarmouth-Clare NS	Argyle 529	<i>Rockton</i>	Wentworth O	Dundas 529, 703
†Robertson.....	Mégantic-Frontenac Q	675 (Rbtsonville PO)	Rockville.....	Algoma E R O	Little Current 535
<i>Robertsonville</i> 576	Mégantic-Frontenac Q	675 (R R name Robertson)	Rockway Valley.....	Labelle N	529-99 (RR n. Rock)
<i>Robertville</i>	Gloucester N B	Beresford 529	†Rockwell Settm't.....	Cumberland N S	Amherst 529 [way]
<i>Roberval</i> 3, 220	Lake St. John-Roberval Q	529-106, 124	*Rockwood.....	Wellington S R O	529-185
Robichaud.....	Westmorland N B	Shediac 529	Rockwynn.....	Parry Sound O	Burk's Falls 529
Robidoux.....	Bonaventure Q	New Richmond 529	Rocky Bay.....	Inverness-Richmond NS	via Arichat or Louisdale 529
*Robinhood.....	N. Battleford, Sask	529-283	Rooky Brook.....	Restigouche-Madawaska N B	Connor 700
Robins.....	Inverness-Richmond NS	via Arichat, or Louisdale 529	<i>Rockyford</i> 226	Bow River Alta	529-315
†Robinson.....	Yukon	717	†Rocky Mountain	Pictou N S	Sunnybrae 529
Robinson.....	Medicine Hat Alta	Irvine 535	<i>Rocky Mountain House</i> 1017	Red Deer Alta	529-319, 535-245
†Robinson.....	Jasper-Edson A	529-322	Rocky Point.....	Queen's P E I	via Charlottetown
Robinsons.....	Queens-Lunenburg NS	Chester 529	†Rocky Point.....	Nanaimo B C	529-346
Robinsonville.....	Restigouche-Madawaska NB	Upsalquitch 529	<i>Rocky Rapids</i>	Jasper-Edson A	Entwistle 529
<i>Robitaille</i>	Bonaventure Q	Nouvelle 529	Rodef.....	Vegreville A	Lamont 529
<i>Roblin</i>	Prince Edward-Lennox O	535-50 (R R name Roblindale)	Rodgers.....	Moose Jaw S S	Courval 535
*Roblin 799	Dauphin M	529-259	†Rodino.....	Battle River A	Kinsella 529
†Roblindale.....	Prince Edward-Lennox O	535-50 (Roblin PO)	*Rodney 702	Elgin O	623-34, 656-2
<i>Robsart</i> 93	Maple Creek, Sask	535-170	†Roe.....	Weyburn S S	529-263
<i>Robson</i>	Kootenay W BC	445-1 or Castlegar 535	†Roe Lake.....	Cariboo B C	Lone Butte 650
†Robson West.....	Kootenay W BC	535-72, 445-1	†Roger Beach.....	Laval-Two Mountains Q	529-124
*Rocanville 479	Qu'Appelle Sask	535-155	Rogers.....	Marquette M B	Oakburn 529
<i>Rochebaucourt</i>	Chapleau Q	Barraute 529	†Rogers.....	Kootenay E R BC	535-70
Rochefort.....	Renfrew S R O	Killaloe 529	Rogersville.....	Northumberl'd NB	529-50
<i>Roeche Percée</i> 97	Assiniboia Sask	535-151	Rogerton.....	Antigonish-Guysboro' N S	Guysboro' 368, 366
†Roche Plate.....	Quebec-Montmorency Q	Charlesbourg 529	<i>Rokeyby</i>	Yorkton S S	535-101
†Rocher de la Chapelle	Montmagny-L'Islet Q	Montmagny 529	*Roland.....	Macdonald M	529-222, 535-113
†Rocher Noir.....	Montmagny-L'Islet Q	Montmagny 529	<i>Rolle</i>	Cariboo B C	Pouce Coupe 645 or Dawson Creek 645
<i>Roches Point</i>	York N R O	Newmarket 529	<i>Rollet</i>	Pontiac Q	Arntfeld 649
<i>Rochester</i>	Athabaska A	529-317	<i>Rolling Dam Sta.</i>	Charlotte N B	535-306
†Rochette.....	Charlevoix-Saguenay Q	St. Irene 529	<i>Rolling Hills</i>	Medicine Hat A	Brooks 535
<i>Rocheft Bridge</i>	Jasper-Edson A	529-322	Rolly View.....	Wetaskiwin A	New Sarepta 529
†Rockaway.....	Labelle Q	Rockway Valley 529	Roma.....	Peace River A	645-3
Rock Bay.....	Comox-Alberni BC	455, 229	†Romaine.....	Charlevoix-Saguenay Q	348-2 (Geth-semani P O)
†Rockcliffe Park 1,480	Carleton Q	via Ottawa	<i>Romance</i>	Humboldt S S	535-157
<i>Rock Creek</i>	Yale B C	535-91	Roman Valley.....	Antigonish-Guysborough N S	Heatherton 529
Rockcroft.....	Peterboro' W R O	Bobcaygeon 535 or Lakefield 529	†Romford.....	Nipissing O	535-49-66
<i>Rockdale</i>	Inverness-Richmond NS	St. Peters 529	Romieu.....	Gaspe Q	via Mechins or Matane 528
Rock Dell.....	Melville S	Willowbrook 529	Romieu Sud.....	Gaspe Q	Matane 528
Rockelm.....	Inverness-Richmond NS	via Sydney	Ronan.....	Jasper-Edson A	Greencourt 529
Rock Elm West.....	Inverness-Richmond NS	via Sydney	Rondeau.....	Kent O	Ridgenheim 626
†Rockford.....	Grey NR O	535-40	Rondeau Park.....	Kent O	O Rlenctown 623, 656
<i>Rockford</i>	Maackenzie S Sask	Endeavour 529	Rooth Station.....	York-Sunbury NB	535-307
<i>Rock Forest</i>	Sherbrooke Q	535-7	<i>Roquemare</i>	Chapleau Q	La Sarre 529
<i>Rockglen</i> 278	Wood Mountain S	535-143-181	*Rorketon.....	Dauphin M	529-248
<i>Rock Haven</i> 124	The Battlefords S	535-164	Rosa.....	Provencher M	Arnauud 535
*Rockingham.....	Renfrew S R O	Wilno 529 or Killaloe 529	†Rosaire.....	Montmagny-L'Islet Q	529-118
<i>Rockingham Sta.</i>	Halifax N S	562-1, 529-12	Rosaireville.....	Northumberl'd NR	Rogersville 529
<i>Rock Island</i> 1,395	Stanstead Q	675-4	<i>Rosaind</i>	Camrose A	529-324
†Rock Lake.....	Victoria O	529-214	†Rosborough.....	York-Sunbury NB	5-9-58 (Prince Wil iam P O)
*Rockland 2,040	Russell O	via Ottawa or Bourget 535	†Rose.....	Cumberland N S	Westchester 529
†Rockland.....	Westmorland NB	Up'r Dorchester 529	<i>Rosebank</i>	Macdonald N S	529-222
Rockland.....	Shelburne-Yarmouth-Clare NS	Lockport 529	Rosebank Station	Ontario O	Port Union 529
<i>Rockland East</i>	Russell O	via Ottawa or Bourget 535	<i>Rose Bay</i>	Queens-Lunenburg N S	Lunenburg 529
<i>Rocklyn</i>	Grey NR O	via Meaford, O	†Rosebeg.....	Medicine Hat Alta	Medicine Hat 535
Rock Point.....	Rosetown-Biggars S	Lucky Lake 529	<i>Roseberg</i>	Kootenay W BC	535-82, 445-2
<i>Rockport</i>	Leeds O	Mallorytown 529	<i>Rose Bridge</i>	Gaspe Q	via Gaspe, Q
†Rockport.....	Westmorland NB	Dorchester 529	<i>Rosebud</i>	Bow River Alta	529-315
			Roseburn.....	Inverness-Richmond NS	Orangedale 529
			†Rosedale.....	Inverness-Richmond NS	Mabou 529
			<i>Rosedale</i>	Fraser Valley BC	529-347
			<i>Rosedale</i>	Victoria O	Fenelon Falls 529
			†Rosedale.....	Rosedale O	(Part of Toronto)
			*Rosedale Station	Bow River Alta	529-315-328, 535-249
			Rosefield.....	Maple Creek Sask	Valmarie 535
			†Rosegleng.....	Medicine Hat Alta	Schuler 535
			†Rose Grove.....	Timiskaming O	649
			†Rose Harbour.....	Skeena BC	455

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Rose Island.....	Hastings-Peterborough..O	Coe Hill 529	Rousseaus Mills..	Portneuf.....Q	529-92 (RRn. Rousseau)
Roseisle.....	Macdonald.....M	529-227	Roussel.....	Bonaventure....Q	Matapedia 529
Rose Lake.....	Skeena.....BC	529-350	Route Du Savit..	Temiscouata....Q	Cabano 700
Roseland.....	Essex R.W.....O	via Windsor, O	Routhierville....	Bonaventure....Q	529-50
Roselea.....	Jasper-Edson...A	Barhead 645	Routledge.....	Brandon.....M	535-112
Rose Lynn.....	Acadia.....A	529-314	†Rowley.....	Bellechasse....Q	St. Camille 675
Rosemae.....	Lake Centre....S	Davidson 529	*Rowyn.....	Pontiac.....Q	529-119-121, 649-7
Rosemary.....	Medicine Hat..A	535-246-249	†Rowanton.....	Pontiac.....Q	Moor Lake 535
Rosemere.....	Terrebonne....Q	535-18	Rowatt.....	Qu'Appelle....S	529-251
*Rosemont.....	Dufferin-Simcoe.O	Alliston 529, 535	†Rowena.....	Victoria.....	535-310
†Rosemount.....	Maisonneuve- Rosemont.....Q	(Part of Montreal)	Rowletta.....	Carleton.....NB	
Rosenburg.....	Selkirk.....M	Riverton 535	Rowley.....	Moose Jaw.....Sask	529-271
Roseneath.....	Northumberland	Cobourg 529, 535 or Hastings 529	Rowton Falls 795	Acadia.....A	529-315
Rosenfeld.....	Lisgar.....M	535-116-117	Rowton Pond 591	Shefford.....Q	535-4
†Rosenheim.....	Acadia.....Alta	Bodo 529	Roxville.....	Shefford.....Q	South Roxton
Rosernort.....	Provencher.....M	McTavish 535		Digby-Annapolis- Kings.....NS	Digby 562
Rosenthal.....	Renfrew S.R....O	Barry's Bay 529	†Roy.....	Comox-Alberni BC	455
†Rose Point.....	Parry Sound....O	529-215, 432	Roy.....	Kent.....NB	Buctouche 529
Rose Prairie.....	Cariboo.....BC	via Fort St. John	Royal Lake.....	Prince Albert..S	Leask 529
Roseray.....	Swift Current..S	535-139	Royal Muskoka (Summer Office)	Muskoka-Ontario	420
*Rosetown.....	Rosetown-Biggar	529-252, 535-138-153	Royal Oak.....	Nanaimo.....BC	via Victoria, BC
Rose Valley.....	Mackenzie.....S	535-144	†Royal Oak.....	N. Westminster BC	514
Rosevear.....	Jasper-Edson..A	529-320	Royal Park.....	Vegreville.....A	529-260
Roseway.....	Shelburne-Yar- mouth-Clare..NS	529-26	Royalalties.....	Macleod.....A	Okotoks 535
Rosewood.....	St. Boniface....M	Dufresne 529	†Royalty Junc..	Queen's.....P E I	529-1-3
Roslin.....	Hastings S.R....O	Tweed 535	†Royce.....	Peace River....A	Hines Creek 645
Ross.....	St. Boniface....M	Ste. Genevieve 584	Royston.....	Comox-Alberni BC	535-90, 715
Rossburn.....	Marquette.....M	529-230	Ruby.....	Renfrew N.R....O	529-214
Rossclair.....	Muskoka-Ontario	420	†Ruby Creek...	Fraser Valley..BC	535-70
†Ross Corners...	Ontario.....O	529-151	Ruddell.....	N. Battleford..Sask	529-260
*Rosseau.....	Parry Sound....O	420 or Rosseau Road 529, 535	†Ruel.....	Nipissing.....Q	529-130-131
Rosseau Road..	Parry Sound....O	529-130, 535-49	Ruisseau a la Loutre.....Q	Matapedia- Dorchester....Q	Matane 528
Rossendale.....	Portage la Prairie	529-258	Ruisseau a l'Eau Chauda.....		St. Malachie 529 [Monts 348-1
Ross	Portage la Prairie	535-112	Ruisseau a Patate	Gaspé.....Q	Ste. Anne des
Ross Ferry.....	Cape Breton N..S	364 or Little Bras d'Or 529	Ruisseau a Rebours.....Q	Gaspé.....Q	Matane 528
†Rossfield.....	Pictou.....NS	S. Barney River 529	Ruisseau a Sem..	Gaspé.....Q	Matane 528
Rossington.....	Jasper-Edson..A	Westlock 645	Ruisseau Castor..	Gaspé.....Q	Ste. Anne des
†Ross Junc..	Mackenzie.....Sask	529-230-259			Monts 348-1
*Rossland.....	Kootenay W..BC	535-78	Ruisseau des Olivies	Gaspé.....Q	via Mont Louis
†Rosslyn Village	Fort William..O	Fort William 529	Ruisseau Dube..	Temiscouata...Q	Notre Dame du Lac 700
†Rossmore.....	Prince Edward- Lennox.....O	Belleville 529, 535	Ruisseau Gagnon	Matapedia- Matane.....Q	Matane 528
Rossport.....	Port Arthur....O	535-66	Ruisseau le Blanc.	Bonaventure....Q	St. Simeon 529
Ross Spur.....	Kootenay W..BC	Benton 585	Ruisseau Noir...	Temiscouata...Q	Trois Pistoles 529
Rossway.....	Digby-Annapolis- Kings.....NS	Digby 562	Ruisseau Vert... Saguenay.....Q	Charlevoix- Saguenay.....Q	via Ragueneau
†Rostand.....	Montmagny- L'Islet.....Q	Cap St. Ignace 529	Rumsey.....	Acadia.....A	529-315
*Rosthern.....	Rosthern.....Sask	529-255	Runciman.....	Melfort.....S	535-144
Rostock.....	Perth.....O	Sebringville 529	†Rundell.....	Cochrane.....O	649-3
Rostrevor.....	Muskoka-Ontario	420 or Utterson 529	Runnymede.....	Yorkton.....S	529-259
Rosyth.....	Battle River...Alta	535-158	Runnymede.....	Bonaventure....Q	Matapedia 529
†Rothbury.....	Melville.....S	Saltcoats 535	Rupert.....	Wright.....Q	Alcove 535
†Rothermere...	N. Battleford..S	Rabbit Lake 529	Rusagonis.....	York-Sunbury..NB	535-300
*Rothsay.....	Royal.....NB	529-42	Rusagonis Sta..	York-Sunbury..NB	535-300
Rothsay.....	Wellington N.R.	O Moorefield 529	†Ruscomb.....	Essex E.R.....O	623-34
Rothwell.....	Royal.....NB	Minto 535	Ruscomb Station.	Essex E.R.....O	Ruscomb 623
Rougemont.....	Chamby- Rouville.....Q	629	Rush Lake.....	Swift Current..Sask	535-149
Rougemont Sta.	Chamby-Rouv'eQ	629	Ruskin.....	Fraser Valley..BC	535-70
†Rouge Valley..	Argenteuil.....Q	Arundel 529	†Russeldale...	Huron-Perth...O	Mitchell 529
Rough Waters...	Gloucester.....NB	Bathurst 529	*Russell.....	Russell.....O	633-2
*Rouleau.....	Moose Jaw.....Sask	535-151	Russell.....	Marquette.....M	535-105, 529-230
Rouleau Siding	Chapleau.....Q	McNeil Siding 529	Russellville.....	Northumberl'd NB	Newcastle 529
Roulier.....	Pontiac.....Q	Angliers 535	Rustico.....	Queen's.....P E I	Hunter River 529
Round Bay.....	Shelburne-Yar- mouth-Clare..NS	Greenwood 529	Rusticovia.....	Queen's.....P E I	Hunter River 529
Round Hill.....	Digby-Annapolis- Kings.....NS	562-1	Rusylvia.....	Battle River....A	535-164
Round Hill.....	Camrose.....A	529-315	†Ruth.....	Muskoka-Ontario	Kilworthy 529
Round Island...	S. Cape Breton NS	Mira 698	Ruthenia.....	Marquette.....M	Birdtail 529
Round Lake.....	Hastings- Peterboro'...O	Havelock 535	Rutheren.....	Nipissing.....O	535-65
Round Lake C'tre	Renfrew S.R....O	Killaloe 529	Ruthilda.....	Kindersley....S	529-269
Rounds.....	Nanaimo.....BC	Lake Cowichan 529	*Ruthven.....	Essex S.R.....O	656-2
Round Valley...	Jasper-Edson..A	Entwistle 529	Rutland.....	Yale.....BC	529-351, 535-76
Rounthwaite...	Brandon.....M	529-234	*Rutland Station	The Battlefords	S 535-158
			Rutter.....	Nipissing.....O	535-49
			†Ryan.....	Kootenay E.R. BC	535-69
			Ryanville.....	Wright.....Q	Kazabazua 535
			†Ryckman's C'ner	Wentworth.....O	via Hamilton, O

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<i>Rycroft</i>272	Peace River...A	645.1	St. Alphonse	Shelburne-Yar-	Meteghan 562
<i>Rydal Bank</i>	Algoma W. R...O	Bruce 535	de Clare.....	mouth-Clare...NS	
<i>Rye</i>	Parry Sound...O	South River 529	St. Alphonse de	Shefford.....Q	Angeline 529
<i>Ryerson</i>	Assiniboia...Sask	529.263	<i>Granby</i>		
<i>Ryland</i>	Cochrane...O	529.154	St. Amable.....	Richelieu-Vercheres...Q	St. Bruno 529
* <i>Ryley</i>.....338	Camrose...A	529.245.315 [PO]	†St. Amand.....	Restigouche-Madawaska.NB	Grand Falls 535, 529
† <i>Rymal</i>	Wentworth...O	529.196 (Hannon)	St. Amateur....	Gloucester...NB	Burnsville 529
†St. Abdon.....	Dorchester...Q	Ste. Germaine 675	St. Ambroise....	PortagelaPrairieM	Poplar Point 535
†St. Achille.....	Lake St. John-Roberval...Q	Isle Maligne 505	St. Ambroise de Chicoutimi 458	Chicoutimi.....Q	Jonquiere 529
St. Achille de Montmorency.	Charlevoix-Saguenay...Q	Chateau Richer 676	†St. Amédée....	Labelle.....Q	Montebello 535
St. Adalbert.....	Montmagny-L'Islet...Q	Lac Frontiere 675	St. Amédée de Peribonca....	Lake St. John-Roberval...Q	Dolbeau 529
Ste. Adelaide de Pabos.....	Gaspé.....Q	529.116 (R R name Ste. Adelaide)	St. Amélie.....	Dauphin.....M	Ste. Rose 529
St. Adéard.....	Bonaventure...Q	Bonaventure 529	St. Anaclet.....	Rimouski...Q	529.50
Ste. Adèle.....690	Terrebonne...Q	Mont Rolland 535	St. Anastasie....	Lotbinière...Q	Lyster 529
Ste. Adele en Bas	Terrebonne...Q	Mont Rolland 535	*St. André Avelin 407.	Labelle.....Q	Papineauville 535
St. Adeline de Matane.....	Matapedia-Matane...Q	Matane 528	St. André de Kam	Kamouraska...Q	St. Andre 529
St. Adeline Sud.	Matapedia-Matane...Q	Matane 528	†St. André de [564	Restigouche-Madawaska.NB	Grand Falls 535, 529
St. Adelphie de Champlain.....	Champlain...Q	529.120	St. André de Restigouche....	Bonaventure...Q	Matapedia 529
St. Adhémar.....	Rimouski...Q	Bic 529	St. André de Shédiac.....	Westmorland N.B.	Shediac 529
St. Adolphe.....	St. Boniface...M	via Cartier	St. André du Lac St. Jean...Q	Lake St. John-Roberval...Q	Metabetchouan 529
St. Adolphe de Dudswell.....	Richmond-Wolfe	Marbleton 675	St. André Station	Kamouraska...Q	529.115
St. Adolphe de Howard.....	Argenteuil...Q	Ste. Agathe 535	*St. Andrews 1167	Charlotte...NB	535.306, 403
St. Adrien.....	Richmond-Wolfe	Danville 529	St. Andrews.....	Antigonish-Guysboro'..NS	South River 529
St. Adrien d'Irlande.....	Mégantic-Frontenac...Q	Black Lake 675	†St. Andrews....	Selkirk.....M	via Winnipeg
St. Agapit.....592	Lotbinière...Q	529.84	St. Andrews	Cape Breton N.S.	via Sydney, N.S.
Ste. Agapit Sta.	Lotbinière...Q	529.84	Channel.....	Victoria...NS	
Ste. Agatha.....	Waterloo S. R...O	Petersburg 529	*St. Andrews, East	Argenteuil...Q	529.91
Ste. Agathe.....	Provencher...M	529.221, 585.2, 647	St. Andrews, West	Stormont...O	via Cornwall, O
†Ste. Agathe.....	Terrebonne...Q	535.23 (Ste Agathe des Monts P O)	†Ste. Angele de Kent.....	Kent.....NB	Notre Dame 529
Ste. Agathe de Lotbinière...310	Lotbinière...Q	Dosquet 529	Ste. Angele de Laval.....419	Nicolet-Yamaska...Q	Des Ormeaux 529 (Ferryto Trois Rivières, Que.)
*Ste. Agathe des Monts...3,308	Terrebonne...Q	535.23 (R R name Ste. Agathe)	Ste. Angele de Monnoir.....	Chambly-Rouville...Q	629 (R R name St. Angele)
†Ste. Agnes.....	Chateauguay-Huntingdon...Q	529.81 (Ste. Agnes de Dundee, PO)	Ste. Angele de Rimouski...584	Rimouski...Q	Mont Joli 529, 528
Ste. Agnès de Charlevoix.....	Charlevoix-Saguenay...Q	La Malbaie 529	†Ste. Angélique...St. Anicel.....	Portneuf...Q	St. Basile 535
Ste. Agnès de Dundee.....	Chateauguay-Huntingdon...Q	529.81 (R R name Ste. Agnes)	†St. Anne.....	Chateauguay-Huntingdon...Q	Huntingdon 529
St. Agricole.....	Terrebonne...Q	Ste. Agathe 535	†St. Anne.....	Kamouraska...Q	529.115
St. Aimé.....555	Richelieu-Vercheres...Q	529.109	St. Anne de Beaulieu...1,783	St. Boniface...M	529.238
St. Alban.....616	Portneuf...Q	St. Marc, 529	*St. Anne de Bellevue...3,006	Charlevoix-Saguenay...Q	676
St. Albert.....	Russell...O	633.2	St. Anne de Chicoutimi...1,540	Jacques Cartier...Q	529.83, 535.53 (R R name Ste. Anne's) via Chicoutimi, Q
St. Albert.....	Drummond-Arthabaska...Q	Victoriaville 529	Ste. Anne de Chicoutimi...1,540	Chicoutimi...Q	
St. Albert.....804	Edmonton W. Alta	529.322	Ste. Anne de Kent	Kent.....NB	Buctouche 529
St. Albert Trail.	Edmonton W. Alta	via Edmonton	Ste. Anne de la Perade....	Champlain...Q	535.21 (R R name La Perade)
St. Alexander Sta.	St. John's-Iberville-NapiervilleQ	543.1	Ste. Anne de la Pocatière....	Kamouraska...Q	Ste. Anne 529
St. Alexandre d'Iberville...265	St. John's-Iberville-NapiervilleQ	543	Ste. Anne de la Pocatière Sta.	Kamouraska...Q	529.115 (R R name St. Anne)
St. Alexandre de Kamouraska....	Kamouraska...Q	529.115 (R R name St. Alexandre)	Ste. Anne de Madawaska...NB	Restigouche-Madawaska.NB	Quisibis 535, 529
†St. Alexis.....	Bonaventure...Q	529.50	Ste. Anne de Prescott.....	Prescott...O	St. Eugene 535
†St. Alexis.....426	Joliette-L'Assomption-MontcalmQ	529.102	Ste. Anne des Chenes.....	St. Boniface...M	529.238 (R R name Ste. Anne)
*St. Alexis de Matapedia.....	Bonaventure...Q	St. Alexis 529	Ste. Anne des Monts.....	Gaspé.....Q	348.1 or Matane 528
St. Alexis de Montcalm...426	Joliette-L'Assomption-MontcalmQ	St. Alexis 529	Ste. Anne de Sorel	Richelieu-Vercheres...Q	via Sorel, Q
St. Alexis des Monts.....	Berthier-Maskinonge...Q	St. Paulin 529	*St. Anne des Plaines.....	Terrebonne...Q	535.24 (R R name Bruchesi)
St. Alfred.....	Beauce...Q	Beauceville 675	Ste. Anne de Stukely.....	Shefford...Q	Lawrenceville 535
†St. Almo.....	Victoria-Carleton...NB	535.210 (R R name Reed's Island)	Ste. Anne du Bocage.....	Gloucester...NB	Upper Caraqueet 529
St. Alphonse.....	Joliette-L'Assomption-MontcalmQ	Joliette 535, 529	Ste. Anne du Lac	Labelle.....Q	Mont Laurier 535
St. Alphonse.....	Macdonald...M	Marieapolis 529			
St. Alphonse de Carlan....	Bonaventure...Q	Caplan 529			

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<i>Ste. Anne du Ruissseau</i>	Shelburne-Yarmouth-Clare. NS	Belleville 529	<i>Ste. Bernadette</i> ..	Chicoutimi. Q	Bagotville 685
† <i>Ste. Annes</i>	Jacques	529.83, 535.33	<i>St. Bernard</i>	Shelburne-Yarmouth-Clare. NS	Weymouth 562
3006	Cartier. Q	(Ste. Anne de Lincoln.)	<i>*St. Bernard de Dorchester</i> ..	Dorchester. Q	Scotts Jct. 675
<i>*St. Anns</i>	Lincoln. Q	703 (Bellevue PO)	<i>St. Bernard de Lacolle</i>	Chateauguay-Huntingdon. Q	Lacolle 529, 630
<i>Ste. Anns</i>	Cape Breton N.-Victoria. NS	365 (Landingname North River) or Little Bras d'Or	<i>St. Bernard des Lacs</i>	Gaspé. Q	via Ste. Anne des Monts. Q
<i>St. Anselme</i>	Westmorland. NB	Moncton 529 [529]	<i>St. Bernardin</i>	Prescott. O	Vankleek Hill 529, 535
<i>St. Anselme</i> .. 510	Dorchester. Q	675.3, 529.118	<i>St. Bernard Sur Mer</i>	Charlevoix-Saguenay. Q	Les Eboulements 529
<i>St. Anselme Sta.</i> ..	Dorchester. Q	675.3, 529.118	<i>Ste. Blaise</i>	St. John's-Iberville-Napierville. Q	Grande Ligne 529
† <i>St. Anthony</i>	Kent. NB	529.65 (St. Antoine de Kent PO)	<i>St. Blaise de Barraute</i>	Chapleau. Q	Barraute 529
† <i>St. Antoine</i>	Gaspé. Q	Gros Morne P.O.	<i>Ste. Blandine</i>	Rimouski. Q	Rimouski 529
<i>St. Antoine Abbe</i> ..	Chateauguay-Huntingdon. Q	Ormstown 529	<i>St. Bonaventure</i> ..	Nicolet-Yamaska. Q	St. Guillaume 535
<i>St. Antoine de Kent</i>	Kent. NB	St. Anthony 529	<i>*St. Boniface</i>	St. Boniface. M	535.115, 529.238-240, 584 (trolley to Winnipeg)
<i>St. Antoine des Laurentides</i> ..	Terrebonne. Q	St. Jerome 529, 535	<i>St. Boniface de Shawinigan</i> .. 563	St. Maurice-Ladèche. Q	529.85 (R R name St. Boniface)
<i>St. Antoine du Lac St. Jean</i> ..	Lake St. John-Roberval. Q	Dolbeau 529	<i>St. Boniface East</i>	St. Boniface. M	via St. Boniface
<i>St. Antoine Lotbinière</i>	Lotbinière. Q	St. Apollinaire 529	<i>St. Boniface South</i>	St. Boniface. M	529.270
<i>St. Antoine sur Richelieu</i> ..	Richelieu-Vercheres. Q	Contrecoeur 529	<i>*St. Boswells</i> .. 84	Wood Mount n. S	St. Paul 529
<i>St. Antonin</i>	Temiscouata. Q	Chemin du Lac 529	<i>St. Brides</i>	Athabaska. A	529.272
<i>St. Apollinaire</i>	Lotbinière. Q	529.86	<i>*St. Brieux</i> .. 177	Humboldt. S	529.90, 535.3
<i>Ste. Apolline de Paton</i>	Montmagny-L'Islet. Q	L'Esperance 529	<i>Ste. Brigitte d'Iberville</i>	Iberville-Napierville. Q	Mitchell 529
<i>Ste. Apolline Est</i>	Montmagny-L'Islet. Q	Ste Apolline 529	<i>Ste. Brigitte des Saults</i>	Nicolet-Yamaska. Q	529.82
<i>Ste. Apolline Ouest</i>	Montmagny-L'Islet. Q	529.118	<i>St. Bruno</i>	Chambly-Rouville. Q	St. Pascal 529
<i>Ste. Apolline Sta.</i>	Montmagny-L'Islet. Q	Ste. Apolline 529	<i>St. Bruno de Kamouraska</i> ..	Kamouraska. Q	Iberville 529
<i>Ste. Apolline Sud</i>	Montmagny-L'Islet. Q	543.1	<i>St. Bruno Lac</i>	Lake St. John-Roberval. Q	529.82
<i>*St. Armand Station</i>	Brome-Missisquoi. Q	529.50	<i>St. Jean</i> .. 491	Chambly-Rouville. Q	Maniwaki 535
<i>St. Arsene</i>	Temiscouata. Q	529.52 (P.O. name Lauvrière)	<i>St. Bruno Station</i>	Wright. Q	St. Lin 535
† <i>St. Arthur</i>	Restigouche-Madawaska. NB	Christopher 529	<i>St. Cajetan</i>	Joliette-L'Assomption-Montcalm. Q	St. Lin 535
<i>St. Arthur</i>	Restigouche-Madawaska. NB	529.118	<i>St. Calixte de Kikenny</i>	Joliette-L'Assomption-Montcalm. Q	Marbleton 675
<i>St. Athanase</i>	Kamouraska. Q	St. Jean Port Joli 529	<i>St. Calixte Nord</i> ..	Richmond-Wolfe. Q	675.1. (Ry. name St. Camille)
<i>St. Aubert</i>	Montmagny-L'Islet. Q	Campbellton 529	<i>St. Camille</i>	Bellechasse. Q	St. Jerome 529, 535
<i>St. Aubin</i>	Restigouche-Madawaska. NB	348.2, 123	<i>St. Camille de Bellechasse</i>	Laval-Two Mts. Q	529.120
<i>St. Augustin</i>	Charlevoix-Saguenay. Q	535.18, 529.99	<i>St. Canut</i>	Portneuf. Q	Lac Baker 529
<i>St. Augustin</i> .. 348	Laval-Two Mountains. Q	529.120 Rly. name	<i>*St. Casimir</i> .. 1,851	Restigouche-Madawaska. NB	529.203-208, 641, 329.14
<i>St. Augustin de Quebec</i>	Quebec W. Q	St. Augustin	<i>St. Castin</i>	Lincoln. O	529.105
<i>St. Augustine</i>	N'tthumbert'd. NB	Rogersville, 529	<i>*St. Catharines</i> .. 30, 275	Portneuf. Q	Port Mouton 529
<i>Ste. Aurelie</i>	Beauce. Q	Morisset 675	<i>Ste. Catherine River</i>	Queen's-Lunenburg NS	529.105
<i>Ste. Barbe</i>	Beauharnois-Laprairie. Q	St. Stanislas 633	<i>Ste. Catherine Sta</i>	Portneuf. Q	529.105
<i>St. Barnabé, Nord</i>	Three Rivers. Q	Charette 529	<i>Ste. Cecile</i>	Compton. Q	Ste. Cecile 675
<i>St. Barnabé, Sud</i>	Richelieu-Vercheres. Q	529.109 (R R n St. Barnabe Sth)	<i>Ste. Cecile de Frontenac</i>	Lotbinière. Q	Manseau 529
<i>St. Barthélemi</i>	Berthier-Maskinonge. Q	535.21, 529.85	<i>Ste. Cecile de Lévis</i>	Wright. Q	Wakefield 535
<i>St. Basil</i>	Restigouche-Madawaska. NB	535.302, 529.51	<i>Ste. Cecile de Masham</i>	Shefford. Q	Granby 529, 629
<i>St. Basile de Portneuf</i>	Portneuf. Q	529.82	<i>Ste. C'le de Milton</i>	Compton. Q	675.2
<i>St. Basile le Grand</i>	Chambly-Rouville. Q	535.21	<i>Ste. Celestin</i> .. 357	Nicolet-Yamaska. Q	529.88
<i>St. Basile Station</i> ..	Joliette-L'Assomption-Montcalm. Q	Joliette 529, 535	<i>*St. Césaire</i> .. 1209	St. Hyacinthe-Bagot. Q	629
<i>*St. Benedict</i>	Humboldt. S	535.176	<i>St. Charles</i>	Portage la P'rie M	via Winnipeg 529.226
<i>St. Benjamin</i>	Dorchester. Q	Morisset 675	† <i>St. Charles</i>	Portage la P'rie M	
<i>St. Benoît</i> .. 355	Laval-Two Mtns Q	529.91			
<i>St. Benoît de Matapédia</i>	Bonaventure. Q	St. Alexis 529			
<i>St. Benoît du Lac</i>	Brome-Missisquoi. Q	Magog 535			
<i>St. Benoît Labre</i> ..	Beauce. Q	St. Ephrem 675			

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†St. Charles....	King's.....PEI	529.4	St. David de Lévis	Levis.....Q	via Lévis, Q
St. Charles.....	Kent.....NB	Richibucto 529	St. David	Nicolet.....Q	Yamaska Est 529 or
St. Charles.....	Nipissing.....O	Warren 535	d'Yamaska....	Yamaska.....Q	St. Guillaume 535
St. Charles de Bellechasse 752	Bellechasse....Q	529.115 (RR name St. Charles)	St. David's....	Lincoln.....Q	623.35 (Blucher 535)
St. Charles de Caplan.....	Bonaventure....Q	529 (R R name Caplan)	St. Denis de Brompton....	Rosthern.....Sask	Vonda 529 or Bromptonville 529
†St. Charles de Montcalm....	Joliette-L'Assomption-Montcalm....Q	Rawdon 529	St. Denis de la Boutellerie....	Kamouraska....Q	St. Philippe de Neri 529
St. Charles Garnier	Rimouski.....Q	Luceville 529	St. Denis River Richelieu... 727	Richelieu-Vercheres...Q	Contrecoeur 529
St. Charles Nord	Kent.....NB	Aldouane 529	St. Desire du Lac Noir.....	Mégantic-Frontenac...Q	Black Lake 675
St. Charles River Richelieu... 232	Richelieu-Vercheres...Q	St. Hilaire 529	St. Didace.....	Berthier-Maskinongé...Q	St. Gabriel 535
St. Chrétien....	Charlevoix-Saguenay...Q	via St. Simeon or La Malbaie 529	†St. Dominique Bagot.....	Vaudreuil-Soulanges...Q	529.83
St. Christine....	St. Hyacinthe-Bagot.....Q	Danby 529	St. Dominique de Rosaire....	St. Hyacinthe-Bagot.....Q	via St. Hyacinthe
St. Christophe....	Mercier.....Q	Ahuntsic 529	St. Donat de Montcalm....	Chapleau.....Q	Amos 529
*St. Chrysostôme 656	Chateauguay-Huntingdon...Q	Howick 529	St. Donat de Rimouski....	Joliette-L'Assomption-Montcalm....Q	Ste. Agathe 535
†St. Clair Ave....	York N.R.....Q	529.193	St. Edmond de Pabos.....	Rimouski.....Q	Luceville 529
St. Claire.....	Dorchester....Q	529.118	St. Edmond de Stoneham....	Laval-Two Mountains...Q	529.91
†St. Claire d'Assise.....	Vaudreuil-Soulanges...Q	529	St. Edmond de St. Edmond les Plaines.....	Bonaventure...Q	New Richmond 529
St. Claire de Bonaventure....	Bonaventure....Q	Caplan 529	St. Edouard de Berthier....	Berthier-Maskinonge...Q	St. Gabriel 535
*St. Claude.....	Macdonald...M	535.119	St. Edmond de Pabos.....	Gaspé.....Q	Chandler 529
St. Claude.....	Richm'nd-Wolfe Q	St. Cyr 529	St. Edmond de Stoneham....	Quebec-Montmorency...Q	Charlesbourg 529
St. Claude Nord	Richm'nd-Wolfe Q	St. Cyr 529	St. Edouard de Berthier....	Lake St. John-Roberval...Q	Normandin 529
*St. Clement.....	Témiscouata...Q	St. Elói 529	St. Edouard de Frampton....	Athabaska.....A	Edouardville 529
St. Clements....	Waterloo N.R..O	via Waterloo Sayabec 529	St. Edouard de Kent.....	Dorchester....Q	St. Malachie 529
St. Cleophas....	Matapedia-Matane.....Q		St. Edouard de Kent.....	Kent.....NB	Buctouche 529
St. Cleophas de Brandon.....	Joliette-L'Assomption-Montcalm....Q	535.17 (R R name St. Cleophas)	St. Edouard de Maskinonge..	Berthier-Maskinongé...Q	Ste. Ursule Falls 529
St. Clet..... 287	Vandreuil-Soulanges...Q	533.33	St. Edouard de Napierville....	St. Johns-Iberville-Napierville...Q	630 (R R name St. Edouard)
St. Clothilde....	Drummond-Arthabaska...Q	Victoriaville 529	St. Edwidge....	Compton.....Q	Coaticook 529
St. Clothilde de Chateauguay..	Chateauguay-Huntingdon...Q	Aubrey 529	St. Eleanor's....	Prince.....PEI	529.1
St. Columba....	Cape Breton N. Victoria.....NS	Iona 529	St. Eleuthère...Q	Kamouraska...Q	529.118
St. Columban....	Huron-Perth...Q	529.186	St. Elie.....	St. Maurice-Lafleche...Q	Charette 529
St. Columban....	Argenteuil....Q	St. Jerome 529, 535	St. Elie d'Orford.	Sherbrooke-Joliette-L'Assomption-Montcalm....Q	via Sherbrooke 529.85
St. Côme.....	Joliette-L'Assomption-Montcalm....Q	Joliette 529, 535	St. Elizabeth....	Provencher...M	via Morris, or Warwick 529
St. Conrad.....	Bonaventure....Q	Cross Point 529	St. Elizabeth de Warwick.....	Arthabaska...Q	
St. Constant....	Beauharnois-Laprairie....Q	529.81, 535.3	St. Eloi.....	Témiscouata...Q	529.50
St. Croix.....	Colchester-Hants.....NS	Newport 562	St. Eloi Station.	Témiscouata...Q	529.50
St. Croix.....	York-Sunbury NB	McAdam 535	St. Elphège....	Nicolet-Yamaska...Q	Pierreville 529
St. Croix..... 841	Lotbinière....Q	Laurier 529	St. Elzéar de Beauce.....	Lotbinière....Q	Ste. Marie 675
St. Cunégonde..	St. Henri.....Q	Part of Montreal	St. Elzéar de Bonaventure..	Bonaventure...Q	Bonaventure 529
St. Cuthbert....	Berthier-Maskinonge...Q	535.21, 529.85	Laval.....	Laval-Two Mountains...Q	St. Martin Junction 535
St. Cyprien....	Témiscouata...Q	St. Elói 529	St. Elzéar de Témiscouata..	Témiscouata...Q	St. Louis du Ha Ha 675
St. Cyr.....	Richm'nd-Wolfe Q	529.84	St. Emélie de l'Energie....	Joliette-L'Assomption-Montcalm....Q	St. Felix 535
St. Cyriac.....	Chicoutimi....Q	Jonquiére 529	St. Emile de Lotbinière....	Joliette-L'Assomption-Montcalm....Q	Ste. Marguerite 535
St. Cyrille....	Kent.....NB	St. Anthony 529	St. Emile de Québec.....	Quebec-Montmorency...Q	Loretteville 529
St. Cyrille de L'Islet.....	Montmagny-L'Islet.....Q	L'Islet 529	St. Emile de Suffolk.....	Labelle.....Q	Lac Remi 529 or Montebello, 535
*St. Cyrille de Wendover... 723	Drummond-Arthabaska...Q	529.86 (R R name St. Cyrille)	*St. Emélie de Lotbinière..	Lotbinière....Q	Fortierville 529
St. Cyr Lake....	Nth Battleford S	Meadow Lake 535			
St. Damase.....	St. Hyacinthe-Bagot.....Q	529, 535			
St. Damase de Matane.....	Matapedia-Matane.....Q	St. Noel 529			
St. Damase des Aulnaies....	Kamouraska...Q	St. Jean Port Joli 529			
†St. Damase Sud	Matapedia-Matane.....Q	St. Noel 529			
St. Damien....	Kent.....NB	St. Anthony 529			
St. Damien St'n.	Bellechasse....Q	529.118			
St. Damien de Berthier....	Berthier-Maskinonge...Q	St. Gabriel 535			
St. Damien de Brandon.....	Bellechasse....Q	St. Damien 529			
St. Damien de Buckland....					

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<i>St. Ephrem de Beauce</i> 485	Beauce Q	<i>St. Ephrem Station</i> 675	<i>St. Francois d'Assise</i>	Bonaventure Q	<i>St. Alexis</i> 529
<i>St. Ephrem Sta.</i>	Beauce Q	675.2	<i>St. Francois de Kent</i>	Kent NB	Buctouche 529
<i>St. Esprit</i>	Joliette	<i>St. Jacques</i> 529	<i>*St. Francois de Madawaska</i>	Restigouche-Madawaska NB	700 (R R name Ledges)
<i>St. Esprit</i>	Inverness-Richmond NS	<i>St. Peters</i> 529	<i>St. Francois de Masham</i>	Wright Q	Wakefield 535
<i>†St. Etienne</i>	Chicoutimi Q	<i>Port Alfred</i> 685	<i>St. Francois d'Orleans</i>	Quebec-Montmorency Q	ria Quebec, Q
<i>St. Etienne de Beauharnois</i>	Chateauguay-Huntingdon Q	<i>Beauharnois</i> 633 529	<i>St. Francois de Sales Station</i>	Laval-Two Mountains Q	535.21 (R R name De Sales)
<i>St. Etienne de Bolton</i>	Brome-Missisquoi Q	<i>Eastray</i> 535	<i>St. Francois du Lac</i> 673	Nicolet-Yamaska Q	529.108
<i>St. Etienne de Lauzon</i>	Lotbiniere Q	<i>Craigs Road</i> 529	<i>St. Francoise</i>	Rimouski Q	Trois Pistoles 529
<i>St. Etienne de Restigouche</i>	Bonaventure Q	<i>Cross Point</i> 529	<i>St. Francois Montmagny</i>	Bellechasse Q	529.115 (R R n. St. Francois)
<i>St. Etienne des Grés</i>	Three Rivers Q	<i>La Gabelle</i> 535	<i>St. Francois St. Xavier</i>	Bellechasse Q	529.115
<i>St. Eugene</i>	Prescott O	535.31	<i>St. Francois Xavier</i>	Portage la Prairie M	Headingley 529
<i>St. Eugene de Grantham</i>	Drummond-Arthabaska Q	529.86 (R R name St. Eugene)	<i>St. Francois Xavier de Brompton</i>	Richmond-Wolfe Q	Windsor Mills 529
<i>St. Eugene de Guiques</i>	Pontiac Q	<i>Angliers</i> 535	<i>St. Francois Xavier de Viger</i>	Témiscouata Q	<i>St. Arsene</i> 529
<i>St. Eulalie</i>	Nicolet-Yamaska Q	<i>St. Wenceslas</i> 529	<i>St. Frederic Saint Front</i>	Beauce Q	Tring Jet. 675
<i>St. Euphemie</i>	Montmagny-L'Islet Q	529.118	<i>St. Fulgence</i>	Humboldt S	Archerwill 535 or Naicam 535
<i>St. Eusebe</i>	Témiscouata Q	<i>Notre Dame du</i> [Lac 700	<i>*St. Gabriel de Brandon</i> 1,632	Chicoutimi Q	via Chicoutimi, Q
<i>St. Eustache Ouest</i>	Témiscouata Q	<i>Riviere Bleue</i> 529	<i>St. Gabriel de Gaspé</i>	Berthier-Maskinonge Q	535.17 (R R name St. Gabriel)
<i>St. Eustache</i> 1564	Macdonald M	<i>Elie</i> 529	<i>St. Gabriel de Kamouraska</i>	Gaspé Q	Grande Riviere 529
<i>St. Eustache sur le Lac</i> 1472	Laval-Two Mountains Q	<i>St. Eustache sur le Lac</i> 529 529.91-124	<i>St. Gabriel de Kent</i>	Kamouraska Q	Riviere Ouelle 529
<i>St. Evariste de Forsyth</i> 627	Megantic-Frontenac Q	675.2 (R R name St. Evariste)	<i>St. Gabriel de Rimouski</i>	Kerd NB	Buctouche 529
<i>St. Evariste Sta.</i> 627	Megantic-Frontenac Q	675.2	<i>St. Gabriel Est.</i>	Rimouski Q	Luceville 529
<i>St. Fabien</i>	Rimouski Q	529.50	<i>†St. Gabriel Sta. Lake St. Gédéon</i> 696	Rimouski Q	Luceville 529
<i>St. Fabien</i>	Kent NB	<i>St. Anthony</i> 529	<i>St. Gédéon de Beauce</i>	Portneuf Q	Valcartier 529
<i>St. Fabien sur Mer</i>	Rimouski Q	<i>St. Fabien</i> 529	<i>St. Gedeon Sta.</i>	Lake St. John-Roberval Q	529.105
<i>St. Famille</i>	Quebec-Montmorency Q	<i>Village Montmorency</i> 676	<i>St. Genevieve</i>	St. Boniface M	584
<i>St. Famille d'Aumond</i>	Wright Q	<i>Maniwaki</i> 535	<i>†St. Genevieve</i>	Jacques Cartier Q	529.91
<i>St. Faustin</i>	Terrebonne Q	535.23	<i>*St. Genevieve de Batiscan</i>	Champlain Q	Batiscan 535
<i>St. Felicien</i> 1603	Lake St. John-Roberval Q	529.106, 124	<i>St. Genevieve de Pierrefonds</i> 489	Jacques Cartier Q	Beaconsfield 529 535
<i>St. Felicité</i>	Matapedia-Matane Q	<i>Matane</i> 528	<i>*St. George</i> 1,169	Charlotte NB	535.312
<i>St. Felicite Ouest</i>	Matapedia-Matane Q	<i>Matane</i> 528	<i>St. George</i>	Springfield M	Pine Falls 529
<i>St. Felix de Kinsey</i>	Drummond-Arthabaska Q	<i>Richmond</i> 529	<i>*St. George</i>	Brant O	529.201
<i>St. Felix de Valois</i> 1,130	Joliette-L'Assomption-Montcalm Q	535.17 (R R name St. Felix)	<i>†St. Georges</i>	Joliette-L'Assomption-Montcalm Q	529.102
<i>St. Ferdinand</i> 1638	Megantic-Frontenac Q	<i>Black Lake</i> 675	<i>St. Georges Channel</i>	Inverness-Richmond NS	West Bay Road 529
<i>St. Féréal</i>	Charlevoix-Saguenay Q	<i>Beaupre</i> 676	<i>*St. Georges de Beauce</i> 1945	Beauce O	675.1 (R R name St. Georges)
<i>St. Fidèle</i>	Charlevoix-Saguenay Q	<i>La Malbaie</i> 529	<i>St. Georges de Champlain</i> 753	Champlain Q	Garneau 529, 535
<i>St. Fidèle de Restigouche</i>	Bonaventure Q	<i>Cross Point</i> 529	<i>St. Georges de Malbaie</i>	Gaspé Q	529.116 (R R n. St. Georges)
<i>St. Flavie</i>	Rimouski Q	<i>Mont Joli</i> 529, 528	<i>St. Georges de Windsor</i>	Richmond-Wolfe Q	Danville 529
<i>St. Flavien</i> 507	Lotbiniere Q	<i>Laurier</i> 529	<i>St. Georges Ouest</i>	Beauce Q	<i>St. Georges</i> 675 675
<i>St. Floré</i>	St. Maurice-Lafleche Q	<i>Grand Mere</i> 529 535	<i>St. Gerard</i> 501	Richmond-Wolfe Q	Shawinigan Falls, 529, 535
<i>St. Florence</i>	Bonaventure Q	529.50	<i>St. Gerard des Laurentides</i>	St. Maurice-Lafleche Q	Yamaska 529
<i>St. Florence Ouest</i>	Bonaventure Q	<i>St. Florence</i> 529	<i>St. Gerard d'Yamaska</i>	Nicolet-Yamaska Q	via St. Norbert 675.1
<i>St. Fortunat</i>	Richmond-Wolfe Q	<i>Disraeli</i> 675	<i>St. Germain Ste. Germain</i>	St. Boniface M	529.86 (R R name St. Germain)
<i>St. Foy</i>	Quebec-Montmorency Q	via Quebec, Q or Bridge 529	<i>St. Germain de Grantham</i>	Dorchester Q	Dessaint 529
<i>St. Foy Est</i>	Quebec-Montmorency Q	via Quebec, Q	<i>St. Germain de Kamouraska</i>	Drummond-Arthabaska Q	
<i>St. Francis</i>	Wetaskiwin A	<i>Sunnybrook</i> 535			
<i>St. Francis Harbour</i>	Antigonish-Guysboro' NS	<i>Mulgrave</i> 529			

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<i>Ste. Gertrude</i>319	Nicolet-Yamaska.....Q	Daveluyville 529	<i>St. Isidore d'Auckland</i> ...	Compton.....Q	Sawyerville 535
<i>Ste. Gertrude de Pontiac</i> ...	Pontiac.....Q	Amos 529	<i>St. Isidore, Dorchester</i>.....548	Dorchester....Q	529.118
<i>St. Gervais</i>	Bellechasse.....Q	St. Charles 529	<i>*St. Isidore, Laprairie</i>	Beauharnois.....	529.81
<i>St. Gilbert</i>	Portneuf.....Q	Deschambault 535, 529	<i>St. Isidore de Belleuve</i>	Laprairie.....Q	529.81
<i>St. Giles</i>	Lotbinière.....Q	St. Agapit 529	<i>St. Isidore de Gaspé</i>	Rosthern.....S	Duck Lake 529
<i>Saint Godefroi</i>	Bonaventure.....Q	529.116 (RR name St. Godfroi)	<i>St. Isidore de Gaspé</i>	Gaspé.....Q	St. Therese de Gaspé 529
<i>St. Grégoire</i>	Nicolet-Yamaska Q	529.88-108	<i>St. Isidore Junc.</i>	Beauharnois-Laprairie.....Q	529.80-81
† <i>St. Gregoire</i>	St John's-Iberville-Napierville...Q	529.90, 535.3	<i>St. Isidore de Prescott</i>	Prescott.....O	Maxville 529
<i>St. Gregoire</i>	Kent.....NB	McKee Mills 529	<i>*St. Jacob's</i>	Waterloo, N.R. O	529.181
<i>*St. Gregor</i>.....92	Humboldt...Sask	529.259	<i>St. Jacques.1,634</i>	Joliette-L'Assomption-Montcalm...Q	529.102
<i>St. Guillaume d'Upton</i> ...769	Nicolet-Yamaska...Q	535.1 (R R name St. Guillaume)	<i>St. Jacques</i>	Restigouche-Madawaska.NB	700 (R R name St. Jacques Church)
<i>St. Guillaume Nord</i>	Joliette-L'Assomption-Montcalm...Q	St. Felix 535	† <i>St. Jacques Church</i>	Restigouche-Madawaska.NB	700
<i>St. Guillaume Sta</i>	Nicolet-Yamaska...Q	535.1 (R R name St. Guillaume)	<i>*St. Jacques le Mineur</i>	Beauharnois-Laprairie...Q	St. Philippe 535
<i>St. Guy</i>	Rimouski...Q	Trois Pistoles 529	<i>*St. James</i>	Winnipeg South Centre...M	Sub P.O. of Winnipeg
<i>Ste. Hedwidge de Roberval</i> ...	Lake St. John-Roberval...Q	Roberval 529	<i>St. James Park</i> ...	103 Stanley St...	Sub PQ of London
<i>Ste. Hélène de Bagot</i>.....235	St. Hyacinthe-Bagot...Q	529.86 (R R n. Princeville 529)	<i>St. Janvier</i>	Terrebonne...Q	535.23
<i>Ste. Hélène de Chester</i>	Drummond-Arthabaska...Q	529.115 (RR name St. Helene)	<i>*St. Jean.13,646</i>	St. John's-Iberville-Napierville...Q	543.1, 535.3, 529.87-90 (R R name St. Johns)
<i>Ste. Hélène de Kamouraska</i> ...	Kamouraska...Q	529.115 (RR name St. Helene)	† <i>St. Jean Baptiste</i> ...	Provencher...M	529.221, 585.2, 647
<i>St. Hélène de la Croix</i>	Bonaventure...Q	Bonaventure 529	† <i>St. Jean Baptiste de Montreal</i> ...	Kent.....NB	Buetoche 529
<i>St. Helier</i>	Gaspé.....Q	Gaspé 529	<i>St. Jean Baptiste de Rouville</i> ...	Cartier.....NB	Part of Montreal City
<i>Ste. Hédérine</i>	Dorchester...Q	675.3	<i>St. Jean Baptiste de Drummond</i> ...	Chambly-Rouville...Q	St. Hilaire 529
<i>St. Henri de Barachois</i> ...	Westmorland.NB	Shediac 529	<i>St. Jean Baptiste de Rouville</i> ...	Drummond-Arthabaska...Q	Drummondville 529, 535
<i>St. Henri de Lévis</i>	Bellechasse...Q	675.3 (R R n., St. Henri Village) (Part of Montreal)	<i>St. Jean</i>	Bellechasse...Q	529.116-118
<i>*St. Henri de Montreal</i>	St. Henri.....Q	(Part of Montreal)	<i>Chrysostome</i> ...	Lake St. John-Roberval...Q	Roberval 529
† <i>St. Henri Village</i> ...	Lévis.....Q	675.3	<i>St. Jean de Brébeuf</i>	Matapedia-Matane...Q	Matane 528
<i>St. Hermas</i>	Laval-Two Mts. Q	535.18	<i>St. Jean de Cherbourg</i> ...	Matane...Q	529.116-118
<i>*St. Herménégilde</i> ...	Stanstead...Q	Coaticook 529	<i>St. Jean de Dieu</i> ...	Rimouski...Q	Trois Pistoles 529
<i>St. Hilaire</i>	Restigouche-Madawaska.NB	Albertine 529	<i>S. Jean d'la Croix</i> ...	Outremont...Q	via Montreal, Q
<i>St. Hilaire de Dorset</i> ...	Beauce.....Q	St. Evariste 675	<i>St. Jean de la Lande</i>	Témiscouata...Q	St. Rose 700
<i>*St. Hilaire Sta.</i> ...	Chambly-Rouville...Q	529.82	<i>St. Jean de Matapedia</i> ...	Bonaventure...Q	St. Alexis 529
<i>St. Hilaire Village</i> ...	Chambly-Rouville...Q	529.82	<i>St. Jean de Matha</i>	Joliette-L'Assomption-Montcalm...Q	St. Felix 535
<i>St. Hilarion</i>	Charlevoix-Saguenay...Q	Les Eboulements 529	<i>St. Jean des Piles</i>	St. Maurice-Lafleche...Q	Grandes Piles 535
<i>Saint Hippolyte</i> ...	The Battlefords.S	Wawn 529	<i>St. Jean d'Irlande</i>	Megantic-Frontenac...Q	Thetford Mines 675
<i>St. Hippolyte de Kilkenny</i>	Terrebonne...Q	Shawbridge 535, 529	<i>St. Jean d'Orléans</i>	Quebec-Montmorency Q	Village Montmorency 676
<i>St. Honoré de Témiscouata</i> ...	Beauce.....Q	St. Evariste 675	<i>St. Jean-Eudes</i> ...	Chicoutimi...Q	Arvida 529, 685
<i>St. Hubert</i>	Témiscouata...Q	700 (R R name St. Honore)	<i>St. J. l'Evangelist</i>	Bonaventure...Q	Nouvelle 529
<i>St. Hubert de Témiscouata</i> ...	Chambly-Rouville...Q	529.82	<i>St. Jeanne d'Arc de Matane</i> ...	Matapedia-Matane...Q	St. Noel 529
<i>St. Hubert de Témiscouata</i> ...	Chambly-Rouville...Q	529.82	<i>St. Jean Port Joli</i>	Matapedia-Matane...Q	529.115
<i>St. Hubert Miss'n</i> ...	Qu'Appelle...Sask	Whitewood 535	<i>St. Jean Port Joli Sta.</i>	Montmagny-L'Islet...Q	529.115
<i>St. Hugues</i>	St. Hyacinthe-Bagot...Q	535.1	<i>St. Jean sur Lac</i>	Labelle...Q	Mont Laurier 535
<i>*St. Hyacinthe</i>	St. Hyacinthe-Bagot...Q	535.1, 529.82-109	<i>*St. Jérôme.11,329</i>	Terrebonne...Q	529.99, 535.23
<i>St. Ignace</i>	Kent.....NB	Richibucto 529	<i>St. Joachim</i> ...	Essex, E.R. O	535.42
<i>S. Ignace d'Loyola</i>	Berthier-Maskinonge...Q	Berthierville 535	<i>St. Joachim de Courval</i> ...	Nicolet-Yamaska...Q	St. Cyrille 529
<i>St. Ignace de Stanbridge</i> ...	Brome-Missisquoi...Q	Bedford 535	<i>St. Joachim de Montmorency</i> ...	Charlevoix-Saguenay...Q	529.122, 676 (RR n. St. Joachim)
<i>St. Ignace du Lac</i>	Berthier-Maskinongé...Q	St. Felix 535	<i>St. Joachim de Shefford</i>	Shefford...Q	Warden 535
<i>St. Irene de Matapedia</i> ...	Matapedia-Matane...Q	Amqui 529	<i>St. Joques</i>	Bonaventure...Q	St. Godfroi 529
<i>St. Irénée</i>	Charlevoix-Saguenay...Q	529.122	<i>St. Joques Sud</i> ...	Bonaventure...Q	Paspébiac 529
<i>St. Irénée des Bains</i>	Charlevoix-Saguenay...Q	St. Irénée 529	<i>*Saint John</i>	St. John-Albert	529.42-58
<i>St. Isidore</i>	Gloucester...NB	Tracadie 529	.....51,741	.....NB	535.307-312, 389,390, 392,403,369.4, 102,240

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R.R. STATION. SEE KEY, PP. 81-87	POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R.R. STATION. SEE KEY, PP. 81-87
Haymarket Sq.	Waterloo St & Haymarket Sq.	Saint John City	St. Lazare Station	Vaudreuil-Soulanges	535.33
*Indiantown	79 Main St.	Saint John City	St. Lazare Village	Bellechasse	St. Damien 529
Marsh Bridge	15 Marsh Road	Saint John City	St. Leandre	Matapedia-Matane	528 (P O 5 miles)
St. John North	413 Main St.	Saint John City			
*St. John West	252 King St. W.	Saint John City	St. Léon	Gloucester	529.60
Union St.	211 Union St.	Saint John City	St. Léon	Berthier-Maskinongé	Louiseville 535
†St. Johns	St. John's-Iberville	(See St. Jean)	St. Léon	Macdonald	Somerset 529
St. Josaphat	Chambly-Rouville	via St. Lambert	St. Léonard	Restigouche-Madawaska	535.302, 529.51-52
St. Joseph	Westmorland	College Bridge 529	St. Léonard	Nicolet-Yamaska	St. Léonard de Nicolet 529
St. Joseph	Antigonish-Guysboro'	James River 529	St. Léonard	Nicolet-Yamaska	529.80-111
St. Joseph	Provencher	via Letellier 505.1	St. Léonard	Mercier	via Montreal, Q
*St. Joseph	Lake St. John-Roberval	675.1 (R R name St. Joseph)	St. Léonard	Portneuf	529.105
St. Joseph de Beauce	Beauce	St. André 529	St. Léonard	Chicoutimi	St. Joseph d'Alma 505
St. Joseph de Kamouraska	Kamouraska	Buctouche 529	St. Léonard	Kamloops	445.1 or Arrow Head 535
St. Joseph de Kent	Kent	Les Éboulements 529	St. Léonard	Matapedia-Matane	Anquid 529
St. Joseph de la Rive	Charlevoix-Saguenay	Mont Joli 529, 528	St. Léonard	St. Hyacinthe-Bagot	529.82
St. Joseph de Lepage	Rimouski	529.115 or via Lévis	St. Léonard	Joliette-L'Assomption-Montcalm	via Joliette
St. Joseph de Lévis	Lévis	St. Jacques Church 700	St. Léonard	Joliette-L'Assomption-Montcalm	535.24
St. Joseph de Madawaska	Madawaska	St. Alexis 529	St. Léonard	Athabaska	Madlaig 529
St. Joseph de Matapedia	Bonaventure	Grandes Piles 535	St. Léonard	Rosthern	529.249
St. Joseph de Mekinac	St. Maurice-Lafèche	529.108	St. Léonard	Prince	529.1
St. Joseph de Sorel	Richelieu-Vercheres	529.124 or Pres-niere 529	St. Léonard	Chicoutimi	685
St. Joseph du Lac	Laval-Two Mountains	via Margaree Harbour NS or Inverness 529	St. Léonard	Beauharnois-Laprairie	529.211
St. Joseph du Moine	Inverness-Richmond	535.23	St. Louis	Kent	Richibucto 529
St. Jovite	Terrebonne	535.23	St. Louis	Richelieu-Vercheres	529.109 (R.R. name St. Louis)
St. Jovite	Terrebonne	529.109 (R.R. name St. Jude's)	St. Louis	Champlain	via Trois Rivières
St. Jude	Richelieu-Vercheres	675.2 (Railway n St. Jules)	St. Louis	Quebec-Montmorency	Village Montmorency 676
St. Jules de Beauce	Bonaventure	Cascapedia 529	St. Louis	Beauharnois-Laprairie	St. Louis 529
St. Jules de Maria Ste. Julie de Vercheres	Chambly-Rouville	St. Bruno 529	St. Louis	Kent	Richibucto 529
St. Julie Station	Mégantic-Frontenac	529.81	St. Louis	Wright	Wakefield 535
St. Julien	Rosthern	Carpenter 529	St. Louis	Témiscouata	700 (Louis Jullia)
*St. Julien	Joliette-L'Assomption-Montcalm	529.102 or St. Jacques 529	St. Louis	Témiscouata	700 (Ry name St. Kamouraska)
St. Just de Bretenières	Montmagny-L'Islet	Danquam 675	St. Louis	St. John's-Iberville-Napierville	529.115
St. Juste du Lac	L'Assomption-Montcalm	Notre Dame du Lac 700	St. Luc	Kent	via St. Jean
St. Justin	Berthier-Maskinongé	529.85	St. Luc	Matapedia-Matane	Acadiaville 529
†St. Justine	Dorchester	675.1 (Kironac PO)	St. Luc	Rimouski	Matane 528
St. Justine de Newton	Vaudreuil-Soulanges	St. Justine Sta. 529	St. Luc	Montmagny-L'Islet	Luceville 529
St. Justine Sta.	Vaudreuil-Soulanges	529.211	St. Luc	Terrebonne	Lac Frontière 675
St. Kilda	Medicine Hat	Coutts 535	St. Luc	Drummond-Arthabaska	St. Cyrille 529
St. Labre	Provencher	Woodbridge 529	St. Luc	Beauce	Megantic 535, 675
*St. Lambert	Chambly-Rouville	529.82-87-108	St. Luc	Témiscouata	Rivière du Loup 529, 700
St. Lambert de Lévis	Lotbinière	629	St. Luc	Qu'Appelle	Whitehead 535
St. Laurent	Portage la Prairie	Ville Lambert 675	St. Luc	Macdonald	Habcock 529
St. Laurent d'Orléans	Quebec-Montmorency	529.231	St. Luc	St. Hyacinthe-Bagot	529.82
St. Laurent Grandin	Rosthern	Village Montmorency 676	St. Luc	Marquette	Binscarth 535
St. Laurent	Jacques Cartier	Duck Lake 529	St. Luc	Bellechasse	St. Camille 675
St. Laurent	Kent	529 (freight only) or via Montreal	St. Luc	Drummond-Arthabaska	Drummondville 535, 529
St. Lazare	Marquette	St. Anthony 529	St. Luc	Dorchester	529.118
St. Lazare	Marquette	529.245 (R R name Lazare)			
St. Lazare de Vaudreuil	Vaudreuil-Soulanges	St. Lazare 535			

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R.R. STATION. SEE KEY, PP. 81-87	POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R.R. STATION. SEE KEY, PP. 81-87
<i>St. Malachie Stn.</i>	Dorchester.....Q	529.118	<i>Ste. Melanie....</i>	Joliette- L'Assomption- Montcalm....Q	Joliette 535, 529
<i>St. Malo.....</i>	Compton.....Q	Sawyer'sville 535	<i>St. Methode de Frontenac....</i>	Megantic- Frontenac....Q	Robertson 675
<i>St. Malo.....</i>	Provencher....M	Dufrost 535	<i>*St. Michael....</i>	Vegreville....A	535.226
<i>St. Marc.....</i>	Richelieu- Vercheres....Q	Beloil 529	<i>†St. Michel....</i>	St. John's-Iberville- Napierville....Q	529.80
<i>St. Marc des Carrieres, 2,118</i>	Portneuf.....Q	529.120 (Ry. name St. Marc)	<i>St. Michel de Bellechasse....</i>	Bellechasse....Q	La Durantaye 529
<i>St. Marcel....</i>	Kent.....NB	Shediac 529	<i>St. Michel de Napierville....</i>	St. John's-Iberville- Napierville....Q	St. Michel 529
<i>St. Marcel de L'Islet....</i>	Montmagny- L'Islet.....Q	Bras D'Apic 529	<i>St. Michel des Sainits.....</i>	Berthier- Maskinonge....Q	St. Felix 535
<i>St. Marcel de Richelieu....</i>	Richelieu- Vercheres....Q	Cavignac 535	<i>St. Michel de Wentworth....</i>	Argenteuil....Q	Lachute 535
<i>St. Marcellin....</i>	Rimouski.....Q	Rimouski 529	<i>St. Michel Sta....</i>	St. John's- Iberville- Napierville....Q	529.80
<i>St. Marcelline de Radstock..</i>	Joliette- L'Assomption- Montcalm....Q	Joliette 529, 535	<i>St. Modeste....</i>	Témiscouata....Q	700 (PO 2 m. from St. Noel 529 [RR])
<i>St. Marcellin Est</i>	Rimouski.....Q	Luceville 529	<i>St. Moise.....</i>	Matane.....Q	529.111 (Grand St. Esprit PO)
<i>†St. Margaret....</i>	Halifax.....NS	529.25 (Head of St. Margarets Bay PO)	<i>†St. Monique....</i>	Nicolet- Yamaska....Q	St. Monique 529
<i>St. Margarets....</i>	Northumberland NB	Chatham 529	<i>St. Monique de Nicolet.....</i>	Nicolet- Yamaska....Q	Deux Montagnes 529
<i>St. Margaret Village.....</i>	Cape Breton N- Victoria....NS	via Bay St. Lawrence	<i>St. Monique des deux Montagnes</i>	Laval-Two Mountains....Q	Isle Maligne 505
<i>St. Marguerite de Dorchester....</i>	Dorchester.....Q	Ste. Henedine 675	<i>St. Monique Lac St. Jean....</i>	Lake St. John- Roberval....Q	535.19
<i>St. Marguerite Marie.....</i>	Bonaventure....Q	Causapschal 529	<i>St. Narcisse....</i>	Champlain....Q	Rimouski 529
<i>St. Marguerite Nord.....</i>	Bonaventure....Q	Causapschal 529	<i>St. Narcisse de Rimouski....</i>	Rimouski....Q	St. Eugene 529
<i>St. Marguerite Station.....</i>	Terrebonne....Q	535.23	<i>St. Nazaire....</i>	St. Hyacinthe- Bagot.....Q	St. Malachie 529
<i>St. Marie Beauce.....</i>	Beauce.....Q	675 (R. R. name St. Marie)	<i>St. Nazaire de Buckland....</i>	Dorchester....Q	St. Joseph d'Alma 505
<i>St. Marie de Blandford....</i>	Lotbiniere....Q	Lemieux 529	<i>St. Nazaire de Chicoutimi....</i>	Chicoutimi....Q	529.118 (Sta. 4 miles dis.)
<i>†St. Marie de Charlevoix....</i>	Charlevoix- Saguenay....Q	Les Eboulements 529	<i>St. Nérée.....</i>	Bellechasse....Q	529.118
<i>St. Marie Salomé.....</i>	Joliette- L'Assomption- Montcalm....Q	Salomé 529	<i>St. Nérée Station</i>	Bellechasse....Q	529.86 (PO 3 mi. Lotbiniere)
<i>St. Marie Sur Mer.....</i>	Gloucester....NB	Shippigan 529	<i>St. Nicholas Sta.</i>	Matapedia- Matane.....Q	529.86 (from RR)
<i>St. Mark's.....</i>	Portage la Prairie.....M	Poplar Point 535	<i>St. Nil.....</i>	Matapedia- Matane.....Q	529.50
<i>St. Marthe... 257</i>	Vaudreuil- Soulanges....Q	St. Clet 535	<i>Saint Ninian....</i>	Inverness- Richmond....NS	Glencoe 529
<i>St. Marthe de Gaspé.....</i>	Gaspé.....Q	via Ste. Anne des Monts	<i>St. Noel.....</i>	Matapedia- Matane.....Q	529.85
<i>St. Marthe- Rocanville....</i>	Qu'Appelle..Sask	Rocanville 535	<i>St. Norbert....</i>	Berthier- Maskinonge....Q	Coal Branch 529
<i>St. Martin.....</i>	Laval-Two Mountains....Q	St. Martin Jr. 535	<i>St. Norbert....</i>	Kent.....NB	529.221, 585.2, 647
<i>St. Martin de Clare.....</i>	Shelburne-Yar- mouth-Clare..NS	Meteghan 562	<i>St. Norbert....</i>	St. Boniface....M	Princeville 529
<i>†St. Mart. de Kent</i>	Kent.....NB	Notre Dame 529	<i>St. Norbert d'Arthabaska 236</i>	Drummond- Arthabaska....Q	529.50
<i>†St. Martin June</i>	Laval-Two Mountains....Q	535.18-21	<i>St. Octave....</i>	Matapedia- Matane.....Q	ria Cap Chat
<i>St. Martine....</i>	Chateauguay- Huntingdon..Q	529.81-89	<i>St. Octave de l'Avenir....</i>	Gaspé.....Q	ria Cap Chat
<i>*St. Martin's....</i>	St. John-Albert NB	Saint John 529, 535	<i>St. Octave Nord....</i>	Dorchester....Q	St. Joseph 675
<i>St. Martin Station</i>	Selkirk.....M	529.231	<i>St. Oia.....</i>	Hastings- Peterboro....O	529.147
<i>†St. Mary.....</i>	Beauce.....Q	(see St. Marie)	<i>St. Olivier....</i>	Kent.....NB	Richibucto 529
<i>*St. Mary's 3,635</i>	Perth.....O	529.183, 535.53	<i>St. Omer....</i>	Bonaventure....Q	529.116
<i>†St. Mary's June</i>	Perth.....O	529.183-185	<i>St. Onésime....</i>	Kanouraska....Q	St. Anne 529
<i>St. Mary's River.</i>	Antigonish- Guysboro'....NS	Sherbrooke 367 or Antigonish 529	<i>St. Onge....</i>	Russell.....Q	Embrun 633
<i>St. Mary's Road.</i>	King's.....PEI	Montague 529	<i>St. Ouens....</i>	Springfield....M	535.102
<i>St. Mathias....</i>	Chamby- Rouville....Q	Richelieu 629	<i>St. Ours.... 600</i>	Richelieu- Vercheres....Q	St. Roch 529
<i>St. Mathieu....</i>	Rimouski.....Q	St. Simon 529	<i>St. Pacome, 1,254</i>	Vercheres....Q	Riviere Ouelle 529
<i>St. Mathieu de Laprairie....</i>	Beauharnois- Laprairie....Q	630 (R. R. name St. Mathieu)	<i>St. Pacome Sta....</i>	Kamouraska....Q	529.115
<i>St. Mathilde....</i>	Charlevoix- Saguenay....Q	La Malbaie 529	<i>St. Pamphile....</i>	Montmagny- L'Islet.....Q	Lafontaine 529
<i>St. Maure....</i>	Restigouche- Madawaska..NB	Eel River 529	<i>St. Pascal, 1,265</i>	Kamouraska....Q	529.115
<i>St. Maurice....</i>	Champlain....Q	535.19	<i>St. Paschal Baylon</i>	Russell.....Q	Bourget 535
<i>St. Maurice de Dalquier....</i>	Kent.....NB	Buctouche 529	<i>St. Patrick....</i>	Témiscouata....Q	Riviere du Loup 529, 700
<i>St. Maxime....</i>	Chapleau....Q	Amos 529	<i>St. Patrick's Channel....</i>	Cape Breton N- Victoria....NS	Nyanza 364 or Iona 529
<i>St. Médard....</i>	Beauce.....Q	Scotts Jct. 675	<i>*St. Paul.... 1187</i>	Athabaska....A	529.318
	Rimouski.....Q	Trois Pistoies 529			

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R.R. STATION. SEE KEY, PP. 81-87	POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R.R. STATION. SEE KEY, PP. 81-87
†St. Paul.....	Pictou.....NS	529.21	St. Prosper.....	Champlain.....Q	529.85-120
St. Paula.....	Matapedia.....	Sayabec 529	St. Prosper de Dorchester.....	Dorchester.....Q	Morisset 675
St. Paul de Chester.....238	Drummond.....Q	Victoriaville 529	St. Quentin.....	Restigouche.....NB	529.52
St. Paul de la Croix.....	Arthabaska.....Q	Isle Verte 529	St. Raphael Bellechasse.....712	Madawaska.....NB	St. Vallier 529
St. Paul de Montigny.....	Témiscouata.....Q	St. Euphemie 529	St. Raphael Sur-Mer.....	Bellechasse.....Q	Shippigan 529
St. Paul d'Industrie.....	Montmagny-L'Islet.....Q	Joliette 535, 529	St. Raphael West St. Raymond.....2157	Gloucester.....NB	Green Valley 535
St. Paul du Nord.....	Joliette-L'Assomption-Montcalm.....Q	ria Les Escoumaux 529	†St. Redempteur.....	Portneuf.....Q	529.105
†St. Paul Est.....	Charlevoix-Saguenay.....Q	St. Euphemie 529	†St. Régis.....680	Provencher.....M	Giroux 529
St. Paulin.....752	Montmagny-L'Islet.....Q	529.85	*St. Remi.....1,431	Vaudreuil.....Q	Rigaud 535
†St. Paul Junc.....	Berthier-Maskinongé.....Q	529.260-318	†St. Remi d'Amherst.....	Soulanges.....Q	via Cornwall, O
St. Paul l'Ermite.....	Edmonton E.....A	529.85	St. Remi de Tanguish.....	Chateaugay-Huntingdon.....Q	529.80
St. Paul's.....	Joliette-L'Assomption-Montcalm.....Q	Canaan 529	St. René.....	St. John's-Iberville.....	529.99 (R R n. Lac Remi)
†St. Paul's Island.....	Kent.....NB	via Bay St. Lawrence 529.185	St. Rita.....	Napierville.....Q	Warwick 529
St. Paul's Sta.....	Cape Breton N.....NS	St. Euphemie 529	St. Robert.....	Drummond-Arthabaska.....Q	St. Georges 675
St. Paul Sud.....	Victoria.....NS	529.86	St. Roch de l'Achigan.....	Beauce.....Q	Trois Pistoles, 529
St. Perpetue.....	Perth.....Q	Lafontaine 529	*St. Roch de Quebec.....	Témiscouata.....Q	529.109
St. Perpetue de l'Islet.....	Montmagny-L'Islet.....Q	529.86	St. Roch de Richelieu.....	Richelieu-Vercheres.....Q	L'Epiphanie 535
St. Perpetue Sta.....	Nicolet-Yamaska.....Q	529.24, 360	St. Roch Kamouraska.....	Joliette-L'Assomption-Montcalm.....Q	529
*St. Peters.....	Kamouraska.....Q	529.24, 360	St. Roch des Aulnaies.....	274 St. Joseph St. Richelieu.....	Quebec City 529.108
St. Peter's Bay.....	Inverness-Richmond.....NS	(St. Peter's) 529.4	St. Roman.....	Vercheres.....Q	St. Louise 529
St. Petronille 442	King's.....PEI	Village Montmorency 676	St. Romuald.....	Kamouraska.....Q	St. Sebastien 675
St. Philemon.....	Quebec-Montmorency.....Q	Armagh 529	St. Rosaire.....	Compton.....Q	529.86 (Sub P.O. of Levis)
St. Philemon Nord.....	Bellechasse.....Q	Armagh 529	St. Rosalie.....	Lévis.....Q	Defoy 529
St. Philemon Sud.....	Bellechasse.....Q	Langlois 529	†St. Rosalie Junc.....	Drummond-Arthabaska.....Q	535.1, 529.82-86
St. Philibert.....	Beauce.....Q	Morisset 675	St. Rose.....2292	St. Hyacinthe-Bagot.....Q	535.1, 529.82-86
†St. Philippe.....	Westmorland.....NB	Shediac 529	St. Rose de Prescott.....	St. Hyacinthe-Bagot.....Q	535.18
*St. Philippe d'Argenteuil.....	Argenteuil.....Q	Staynerville 535	St. Rose de Watford.....	Laval-Two Mountains.....Q	675.1
St. Philippe de Chester.....	Drummond-Arthabaska.....Q	Victoriaville 529	*St. Rose de Léves.....	Dorchester.....Q	700
St. Philippe de Laprairie.....	Beauharnois-Laprairie.....Q	535.3 (RR name St. Philippe)	St. Rose du Lac.....	Témiscouata.....Q	Inverness 529
St. PhilippedeNeri.....	Kamouraska.....Q	529.115	†St. Rose de Lima.....	Inverness-Richmond.....NS	(du Lac PO) 529.248 (St. Rose)
St. Philips.....	Mackenzie.....Esk	Kamsack 529	St. Rose de St. Rose.....	Dauphin.....M	Templeton 535
St. Philomene.....	Beauharnois-Laprairie.....Q	535.1	St. Rose de Prescott.....	Hull.....Q	Casselman 529
*St. Pie.....1009	St. Hyacinthe-Bagot.....Q	St. Francois du Lac 529	St. Rose de Watford.....	Prescott.....Q	St. Rose 675
St. Pie de Guire.....	Nicolet-Yamaska.....Q	Buctouche 529	*St. Rose de Léves.....	Dorchester.....Q	700 (R R name Ste. Rose)
St. Pierre.....	Joliette-L'Assomption-Montcalm.....Q	Joliette 529, 535	St. Rose du Nord.....	Dauphin.....M	529.248 (R R name Ste. Rose)
†St. Pierre.....311	Mégantic-Frontenac.....Q	Plessisville 529	St. Rose de Gloucester.....	Chicoutimi.....Q	Bagotville 685
St. Pierre Baptiste.....	Quebec-Montmorency.....Q	Charlesbourg 529	St. Rose Station.....	Gloucester.....NB	Ferguson 529
St. Pierre de Charlesbourg.....	Quebec-Montmorency.....Q	Village Montmorency 676	St. Sabine.....	Laval-Two Mountains.....Q	535.18
St. Pierre d'Orléans.....	Wright.....Q	Wakefield 535	St. Sabine de Bellechasse.....	Brome-Missisquoi.....Q	535.1
St. Pierre de Wakefield.....	Provencher.....M	Carey 535	St. Sabine Sta.....	Bellechasse.....Q	St. Sabine 675
St. Pierre Jolys.....	Lotbinière.....Q	Batisacan 535	St. Samuel de Gayhurst.....	Bellechasse.....Q	675.1
St. Pierre les Bequets 346	Montmagny-L'Islet.....Q	529.115 (R R n. St. Pierre)	St. Sam'l de Horton.....	Beauce.....Q	St. Samuel 675
St. Pierre Montmagny.....	Laval-Two Mountains.....Q	529.91	St. Sam'l de Horton.....	Nicolet-Yamaska.....Q	St. Wenceslas 529
*St. Placide.....	Charlevoix-Saguenay.....Q	Baie St. Paul 529	St. Samuel Sta.....	Compton.....Q	675.2
St. Placide de Charlevoix.....	Vaudreuil-Soulanges.....Q	529.211	Saints Anges.....	Beauce.....Q	Vallee Jct. 675
St. Polycarpe 464	Gloucester.....NB	Tracadie, 529	St. Sauveur des Montagnes.....595	Terrebonne.....Q	529.99 (R R name St. Sauveur des Monts)
St. Pons.....	Lake St. John-Roberval.....Q	529.106	*St. Savin'de Que.....	834 St. Valier St. Laval-Two Mountains.....Q	Quebec City 535.18
St. Prime.....441			*St. Scholastique.....775	St. John's-Iberville-Napierville.....Q	Stanbridge 535, 543
			St. Sébastien.....		

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<i>St. Sébastien Sta.</i> 226	Mégantic-Frontenac...Q	675.2 (R R name St. Sébastien)	<i>St. Tite</i> ...2,385	Champlain...Q	529.92
<i>St. Sébastien de Beauce</i> ...	Mégantic-Frontenac...Q	St. Sébastien 675	<i>St. Tite des Caps</i> ...	Charlevoix-Saguenay...Q	St. Joachim 676, 529
<i>Ste. Seraphine</i> ...	Drummond-Arthabaska...Q	Victoriaville 529	<i>St. Ubald</i> ...448	Portneuf...Q	St. Casimir 529
<i>St. Séverin</i> ...	Three Rivers-Lotbinière...Q	Yamachiche 535	<i>*St. Ulric</i> ...898	Matapédia-Matane...Q	528 (R R n. Rivière Blanche)
<i>St. Séverin de Beaurivage</i> ...		Tring Jct. 675	<i>St. Urbain de Charlevoix</i> ...	Charlevoix-Saguenay...Q	Baie St. Paul 529
<i>St. Siméon</i> ...858	Charlevoix-Saguenay...Q	329.8, 337.2, or La Malbaie 529	<i>St. Urbain de Châteauguay</i> ...	Châteauguay-Huntingdon...Q	St. Mastine 529
<i>St. Siméon de Bonaventure</i> ...	Bonaventure...Q	529.116 (R R name St. Simeon)	<i>St. Ursule</i> ...	Berthier-Maskinongé...Q	529.85 (P O 4 1/2 miles from R R)
<i>St. Simeon Est.</i>	Bonaventure...Q	St. Simeon 529	<i>†St. Ursule Falls</i>	Berthier-Maskinongé...Q	529.85
<i>St. Simeon Ouest</i>	St. Hyacinthe-Bagot...Q	535.1 (R R name St. Simon)	<i>*St. Valentin</i> ...	St. John's-Iberville-Napierville...Q	529.87
<i>St. Simon de Drummond</i> ...	Drummond-Arthabaska...Q	Drummondville 529, 535	<i>St. Valère de Bulstrode</i> ...	Drummond-Arthabaska...Q	Walker Cut 529
<i>St. Simon de Rimouski</i> ...	Rimouski...Q	529.50 (R R name St. Simon)	<i>St. Valérien de Rimouski</i> ...	Shefford...Q	Upton 529
<i>St. Simon des Mines</i>	Beauce...Q	Beauceville 675	<i>St. Vallier</i> ...	Rimouski...Q	Bic 529
<i>St. Sixte</i>	Labelle...Q	Thurso 535	<i>St. Vallier Station</i>	Bellechasse...Q	529.115
<i>Saints Martyrs</i>	Mégantic-Frontenac...Q	Garthby 675	<i>St. Veronique</i> ...	Bellechasse...Q	529.115
<i>Ste. Sophie de Lacorne</i> ...	Terrebonne...Q	St. Jerome 529, 535	<i>St. Vianney</i> ...	Labelle...Q	Lacoste 535
<i>Ste. Sophie de Léveard</i> ...	Lotbinière...Q	Manseau 529	<i>Ste. Victoire</i> ...	Matapédia-Matane...Q	Amqui 529
<i>Ste. Sophie de Léveard de Léveard</i> ...	Mégantic-Frontenac...Q	Plessisville 529	<i>St. Victor</i> ...	Richelieu-Vercheres...Q	Sorel 529
<i>Ste. Sophie de Léveard de Léveard de Léveard</i> ...	Kent...NB	Adamsville 529, 645	<i>†St. Victor</i> ...	Wood Mountain-Saguenay...Q	Assiniboia 535
<i>St. Stanislas</i>	Lake St. John-Roberval...Q	Dolbeau 529	<i>St. Victor de Beauce</i> ...	Beauce...Q	675.2 (Station St. Victor PO)
<i>St. Stanislas de Champlain</i> 642	Champlain...Q	529.85 (R R name St. Stanislas)	<i>St. Victor de Bonaventure</i> ...	Beauce...Q	St. Victor 675
<i>St. Stanislas de Kostka</i>	Beauharnois-Laprairie...Q	633.1 (R R name St. Stanislas)	<i>St. Vincent de Paul</i>	Bonaventure...Q	Matapédia 529
<i>*St. Stephen</i> 3,306	Charlotte...NB	535.308	<i>St. Vital</i> ...	Athabaska...A	St. Paul 529
<i>St. Sulpice</i> ...	Joliette-L'Assomption-Montcalm...Q	403, By Bridge with Calais, Me L'Assomption 529	<i>St. Vitalde Clermont</i>	Laval-Two Mountains...Q	535.21
<i>St. Sylvestre</i> ...215	Nicolet-Yamaska...Q	Daveluyville 529	<i>St. Walburg</i> 464	Winnipeg S...M	via Winnipeg
<i>St. Sylvestre</i> 295	Lotbinière...Q	St. Agapit 529	<i>St. Wenceslas</i> 297	Chapleau...Q	La Sarre 529
<i>St. Téléphone</i> ...	Vaudreuil-Soulanges...Q	535.83	<i>St. Wilfred</i> ...	N. Battleford...S	529.262
<i>†St. Teresa</i> ...	King's...PEI	529.3	<i>St. Wilfred</i> ...	Nicolet-Yamaska...Q	529.86
<i>St. Tharsicius</i> ...	Matapédia-Matane...Q	Amqui 529	<i>St. Williams</i> ...	Northumberland...NB	Newcastle 529
<i>Ste. Thècle</i> ...904	Champlain...Q	529.92	<i>St. Yvon</i> ...	Norfolk...O	529.206
<i>Ste. Thècle Sta.</i>	Champlain...Q	529.92	<i>St. Zacharie</i> ...	Gaspé...Q	Gaspé 529
<i>St. Theodore</i> ...	Joliette-L'Assomption-Montcalm...Q	Rawdon 529	<i>St. Zenon</i> ...	Beauce...Q	Morisset 675
<i>St. Thèodore d'Acton</i> ...	St. Hyacinthe-Bagot...Q	Actonville 529, 535	<i>St. Zéphirin</i> ...	Berthier-Maskinongé...Q	St. Felix 535
<i>St. Théophile</i> ...	Beauce...Q	St. Georges 675	<i>St. Zéphirin</i> ...	Nicolet-Yamaska...Q	La Baie 529
<i>*St. Thérèse de Blainville</i> 4,659	Terrebonne...Q	535.18-23-24 (R R n. Ste. Therese)	<i>St. Zotique</i> ...214	Vaudreuil-Soulanges...Q	529.83
<i>Ste. Therese de Gaspé</i> ...	Gaspé...Q	529.116	<i>Saanichton</i> ...	Soulanges...Q	529.83
<i>Ste. Therese de Gatteau</i> ...	Wright...Q	Maniwaki 535	<i>Sable River</i> ...	Nanaimo...BC	via Victoria, 529.26
<i>*St. Thomas</i> ...	Elgin...O	529.209, 535.38, 623.34-37-38, 617,656.2, 712	<i>Sable River West</i>	Shelburne-Yarmouth-Clare...NS	Sable River 529
<i>†St. Thomas</i> ...	Chicoutimi...Q	685	<i>†Sabourin</i> ...	Shelburne-Yarmouth-Clare...NS	535.59
<i>St. Thos. d'Aquin</i>	St. Hyacinthe-Bagot...Q	St. Hyacinthe 529, 535	<i>Sabrevois</i> ...	Grenville-Dundas...O	via Iberville
<i>St. Thos. de Cax'n</i>	Three Rivers...Q	Yamachiche 535	<i>†Sachigo River</i> ...	St. John's-Iberville-Napierville...Q	179
<i>St. Thomas de Joliette</i> ...	Joliette-L'Assomption-Montcalm...Q	535.17 (R R name Voligny)	<i>*Sackville</i> ...2,489	Kenora-Rainy River...O	529.12-54
<i>St. Thomas de Kent</i> ...	Kent...NB	Buctouche 529	<i>†Sacre Coeur</i> ...	Westmorland...NB	529.50 (Notre Dame de Rimouski P O)
<i>†St. Thomas de Soulanges</i> ...	Vaudreuil-Soulanges...Q	St. Zotique 529	<i>Sacré-Coeur de Marie</i> ...	Rimouski...Q	529.50
<i>St. Thurbie</i> ...	Portneuf...Q	St. Casimir 529	<i>Sacré-Coeur, Saguenay</i> 242	Mégantic-Frontenac...Q	Robertson 675
<i>St. Timothée</i> 716	Beauharnois-Laprairie...Q	633.1	<i>Saddle Lake</i> ...	Charlevoix-Saguenay...Q	via Tadoussac
			<i>Sadlow</i> ...	Vegreville...A	Ashmont 529
			<i>†Sadowa</i> ...	Springfield...M	Spruce 584 or Lewis 529
			<i>Sagard</i> ...	Victoria...O	Rathburn 529
			<i>Sagathun</i> ...	Charlevoix-Saguenay...Q	via St. Simeon
			<i>†Saguenay Airp't</i>	Maple Creek...Sask	Maple Creek 535
				Chicoutimi...Q	122 (Bagotville PO)

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†Saguenay Power	Lake St. John-Roberval... Q	529.105, 505.1	†Sandstone	Calgary ER... A	535.228
Sahanatien	Muskoka-Ontario... O	Bala 535 or Torrance 529	Sandville	Colchester-Hants... NS	Tatamagouche 529
†Sahtlam	Nanaimo... BC	535.89	*Sandwich	Essex WR... O	575, 329.3 (Part of Windsor City)
Saint John... (see Saint John)	St. John		Sandwich	Comox-Alberni	Courtenay 535
Salaberry	Mégantic-Frontenac... Q	Black Lake 675	Sandwith	N. Battleford... S	529.292, 535.183
Salem	Wellington SR... O	Elora 535, 529	†Sandy Bay	Matapedia-Matane... Q	Baie des Sables PO
†Salem	St. John-Albert NB	529.66	Sand Beach C'tr.	Gaspé	via Gaspé
Salem	Shelburne-Yarmouth-Clare NS	via Yarmouth, NS	Sandy Cove	Digby-Annapolis-Kings... NS	Digby 562
Salem Road	Cape Breton N-Victoria... NS	St. Peters 529	Sandy Creek	Pontiac... Q	Shawville 535
Salford	Oxford... O	535.46	Sandy Falls	Cochrane... O	Timmins 649
*Salisbury	Westmorland NB	529.42-66	Sandy Hook	Selkirk... M	535.123
Salmo	Kootenay W. BC	585.15	*Sandy Lake	Marquette... M	529.230
*Salmon Arm 836	Kamloops... BC	535.70	Sandy Point	Shelburne-Yarmouth-Clare NS	Shelburne 529
Salmon Bay	Charlevoix-Saguenay... Q	via Bonne Esperance	†Sandy Point	Victoria... O	Fenelon Falls 529
†Salmon Beach	Gloucester... NB	529.60	Sandy Rapids	Athabaska... A	Bonnyville 529
Salmonhurst	Victoria-Carleton... NB	New Denmark 529	†Sandy	Macdonald... M	529.227
†Salmon River	St. John-Albert NB	Saint John 529, 535	†Sangster	Frontenac-Addington... O	Godfrey 535
*Salmon River	Shelburne-Yarmouth-Clare NS	Hectanooga 562	*Sangudo	Jasper-Edson... A	529.322
Salmon River Bridge	Halifax... NS	Musquodoboit Harbour 529	Sanitarium	Muskoka-Ontario... O	Gravenhurst 529
Salmon River Lake	Antigonish-Guysboro'... NS	Guysboro' 368, 366	†San Jose Bay	Comox-Alberni... BC	Shushartie 455
†Salmon Valley	Cariboo... BC	Prince George 529	†San Mateo	Comox-Alberni... BC	Port Alberni 535
†Salome	Joliette-L'Assomption-Montcalm... Q	529.85	Sanmaur	Chapleau... Q	529.120
†Saltaux	Battle River, Alta	Manville 529	Sans Bruit	1230 St. Valier St.	Quebec City
*Saltcoats	Melville... S	535.101	Sans Souci	Parry Sound... O	432 or Parry Sound 529, 535
Salter	Rosetown-Biggars	529.250	Sapawe	Fort William... O	529.132
Salt Point	Churchill... M	Winnipegosis 529	Sapperton	New Westminster BC	535.71, 585.13, 514, 529.347
Salt Prairie	Peace River... A	Enilda 645	Sapton	Springfield... M	Hazeldridge 535
Salt Springs	Royal... NB	Passekeag 529	Sardis	Fraser Valley BC	514
Salt Springs	Pictou... NS	West River 529	Sargent	Northumberland NB	Loggieville 529
Salt Springs	Antigonish-Guysboro'... NS	Antigonish 529	*Sarnia	Lambton WR... O	529.185-203.656.3
Salt Springs Sta.	Cumberland... NS	529.12	Sarrail	Athabaska... A	Boyle 645
Salvador	Kindersley... S	529.291	Sarsfield	Russell... O	Leonard 535
Sambro	Halifax... NS	via Halifax, NS	Sarto	Provencher... M	Carey 535
Samburg	Prince Albert... S	Pr. Albert 529, 535	Sarty's	Queens-Lunenburg... NS	Cherryfield 529
Sampson Cove	Inverness-Richmond... NS	Louisdale 529	†Saskatchewan Forks	Prince Albert... S	Prince Albert, 529, 535
Samsonville	Inverness-Richmond... NS	St. Peters 529	Saskatchewan Landing	Swift Current	Stewart Valley
Sanatorium du Lac Edouard	Portneuf... Q	Lac Edouard 529	*Saskatoon 46,028	Saskatoon... Sask	535
Sanatorium St. Georges	Rimouski... Q	via Mont Joli			529.245-252-255, 535.156-158, 173, 240
Sanborn	Richmond-Wolfe... Q	Disraeli 675	Saturna	Nanaimo... BC	450.6
Sanca	Kootenay E... BC	Sirdar 535	Sauble Beach	Bruce... O	Hepworth 529
San Clara	Dauphin... M	Togo 529	Sauble Beach South	Bruce... O	Hepworth 529
Sancta Anna	estigouche-Madawaska NB	Five Fingers 529	†Saugeen	Grey-Bruce... O	535.40-47
Sanctuary	Rosetown-Biggars... S	535.147	Saulnierville	Shelburne-Yarmouth-Clare NS	562.1
Sand Beach	N. Battleford... S	Mayfair 529	Saulnierville Sta.	Shelburne-Yarmouth-Clare NS	562.1
Sandfield	Algoma E.R... O	Little Current 535	Sault au Mouton	Charlevoix-Saguenay... Q	via Les Escoumains
Sandford	Muskoka-Ontario... O	Uxbridge 529	Sault au Recolet	Mercier... Q	529.85 or Bordeaux
†Sandgren	Kindersley... S	529.285	†Saulteaux	Peace River... A	645.1 (535)
Sand Hill	Springfield... M	Tyndall 535	Sault St. Lin	Joliette-L'Assomption-Montcalm... Q	St. Lin 535
†Sand Hill	Compton... Q	Birchton 535	*Sault Ste. Marie	Algoma WR... O	502.1, 535.67, 240, 430.4, 428, 438, 329.14, 413 Bridge with Soo, Mich.
Sandilands	Provencher... M	529.238			via Sault Ste Marie
Sand Lake	Parry Sound... O	Kearney 529	Sault S. Marie W	Algoma WR... O	via Sault Ste Marie
Sandon	Kootenay W. BC	535.82	Saumarez	Gloucester... NB	Tracadie 529
†Sandown	Prescott... O	Alfred 535	Saunders	Red Deer... Alta	529.819
Sand Point	Renfrew S.R... O	535.65			
Sand Point	Antigonish-Guysboro'... NS	Mulgrave 529			
Sand Point Road	St. John-Albert NB	via St. John			
Sandridge	Portage la Prairie	529.242			
Sandspit	Skeena... BC	455, 229			

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Sauvé.....	Gaspé.....Q	Matane 528	Seabright.....	Halifax.....NS	French Village 529
†Savanne.....	Port William...O	535.51	Seabrook.....	Digby-Annapolis-Kings. NS	Digby 562
Savary Lake.....	Port Arthur...O	529.156	Seaford.....	Comox-Alberni-BC	455
Savary Island.....	Comox-Alberni-BC	455	*Seaforth...1,668	Huron-Perth...O	529.186
Savona.....	Kamloops...BC	535.70, 529.347	Seaforth.....	Halifax.....NS	529.16
†Savory.....	Skeena...BC	529.350	Seagrave.....	Ontario.....O	Blackwater 529
Savoy.....	Northumberland	Newcastle 529	Seal Cove.....	Gaspé.....Q	Douglstown 529
Savoy Landing.....	Gloucester...NB	Shippigan 529	Seal Cove.....	Charlotte...NB	Grand Manan 403
Sawdy.....	Athabaska...A	Athabaska 529	Seal Harbour...	Antigonish-Guysboro'. NS	Drum Head 368
*Sawyer ville...621	Compton.....Q	535.9	Seal Island.....	Shelburne-Yarmouth-Clare. NS	Woods Harbor 529
Sayabec...2115	Matapedia-Matane.....Q	529.50	Searchmont.....	Algoma W. R...O	502.1
Sayabec Station...	Matapedia-Matane.....Q	529.50	Sea Side.....	Restigouche-Madawaska. NB	Dickie 529
Sayward.....	Comox-Alberni-BC	455, 229	†Seaton.....	Skeena...BC	529.350
Scandia.....	Medicine Hat...A	535.241	Seaview.....	Inverness-Richmond...NS	Sporting Mountain 529 or St. Peters 529
Scandinavia.....	Neepawa...M	Clanwilliam 529	Seba Beach...77	Jasper-Edson...A	529.291
Scantebury.....	Springfield...M	529.240	Sebright.....	Muskoka-Ontario...O	Rathburn 529
Scapa.....	Acadia...A	529.269-325	Sebringville.....	Perth...O	529.186
Scarboro.....	York E. R...O	529.83-177	Sechart.....	Comox-Alberni...BC	456
*Scarboro' Bluffs	York E. R...O	Scarboro 529	Sechelt.....	Vancouver N. BC	455
Scarboro' Junc..	York E. R...O	529.83-177 (R.R. name Scarboro)	†Second Peninsula.....	Queens-Lunenburg. NS	Lunenburg 529
Scarlet Park.....	Simcoe East...O	Seyern 529	Seclatan.....	Swift Current...S	535.149
Scarth.....	Brandon...M	529 223-258	Secret Cove.....	Vancouver N. BC	Half Moon Bay 455
Scatarie Island...	Inverness-Richmond...NS	Catalone 698	Sedalia.....	Acadia...A	529.269
*Sceptre...205	Swift Current...S	535.162	*Sedgewick...417	Camrose...A	535.232
†Schnaers Crossing.....	Queens-Lunenburg. NS	529.28	Sedley...209	Weyburn...Sask	535.150
*Schomberg.....	York N. R...O	Tottenham 529, 535 or Aurora 529	Seebe.....	Calgary W. Alta	535.225
*Schreiber.....	Port Arthur...O	535.66	Seech.....	Marquette...M	Oakburn 529
Schuler.....	Medicine Hat...A	535.161	†Seelys.....	Leeds-Muskoka-Ontario...O	529.150
Schumacher.....	Cochrane...O	649.3	Seelys Bay.....	Leeds-Muskoka-Ontario...O	Lyndhurst 529
Schutt.....	Renfrew S. R...O	Barry's Bay 529	†Sefferensville...	Queens-Lunenburg. NS	Chester Basin 529
Schwartz.....	Pontiac...Q	Shawville 535	Sequin Falls.....	Parry Sound...O	529.215
†Schyan.....	Pontiac...Q	Port Coulonge 535	†Seibert.....	Kenora-Rainy River...O	529.132
Science Hill.....	Perth...O	St. Mary's 529, 535	Seignory Club...L	Labelle...Q	535.18, (R. R. n. Montebello) Napanee 529
†Sclater.....	Churchill...M	529.232	Selby.....	Prince Edward-Lennox...O	535.123, 720, 442
†Soble West.....	Port William...O	Port William 529, 535	*Selkirk...5,408	Selkirk...M	Hagersville 529, 623
Scollard.....	Acadia...A	529.315	*Selkirk.....	Haldimand...O	see Fort Selkirk 529.4
Scotch Bay.....	Selkirk...M	Eriksdale 529	†Selkirk.....	Yukon-King's...PEI	Fort William 529, 529.116 (PO 535 Sillarsville)
†Scotch Hill East	Pictou...NS	Lyon Brook 529	Sellers.....	Fort William...O	South Maitland 562
Scotch Lake.....	Cape Breton N. Victoria...NS	529.14	†Sellers.....	Bonaventure...Q	Schelt 455
†Scotch Ridge...	Charlotte...NB	Moore's Mills 535	Selmah.....	Colchester-Hants...NS	Eel River 529
†Scotch Settle't.	Westmorland. NB	529.65	Selma Park.....	Vancouver N. BC	529.245
†Scotch Settle't.	Royal...NB	535.315	Selwood.....	Restigouche-Madawaska. NB	Barnaby River 529
Scotch Town.....	Cape Breton. NS	New Waterford 698	*Semans...348	Lake Centre...S	535.170
†Scotch Town...	Royal...NB	Ripples 535	Semiwagan Ridge	Northumberland	529.199 (York P.O.)
Scotch Village...	Colchester-Hants...NS	562.4	†Seneca.....	Haldimand...O	Gardenton 529 or Arnaud 535
Scotfield.....	Acadia...A	529.252	†Senlac...116	The Battlefords. S	535.158
Scotia.....	Parry Sound...O	529.193-215	Senneterre...555	Chapleau...Q	529.119-120, 126
*Scotland.....	Brantford City. O	703	*Sept Iles.....	Jacques Cartier. Q	St. Annes 535, 529
Scotsburn.....	Pictou...NS	529.15	Serath.....	Charlevoix-Saguenay...Q	348.2, 349.2, 123 (Ldg. n. Seven Islands)
Scotsguard...129	Maple Creek...S	535.170	†Sergent.....	Yorkton...S	535.179
*Scotstown...1,273	Compton...Q	535.7	†Service.....	Assiniboia...Sask	529.263
Scotsville.....	Inverness-Richmond...NS	Strathlorne 529	Sesikinika Lake..	Timiskaming...O	649 (R. R. name Sesekinika)
Scotswood.....	Peace River...A	Gage 645	Seton Lake.....	Cariboo...BC	650 (R. R. n. Seton)
Scott...263	The Battlefords. S	529.245			
†Scott.....	York-Sunbury NB	535.309			
Scott Junction...	Beauce...Q	675, 675.3 (Rly. n. Scotts Jct.)			
†Scott Mills...	York-Sunbury NB	Maguadavic 535			
†Scott Road.....	Westmorland. NB	River Glade 529			
†Scotts.....	Beauce...Q	See Scott Jct.			
†Scotts Bay.....	Digby-Annapolis-King's...NS	Canning 562			
Scottsburgh.....	Swift Current...S	529.270			
Scott Siding.....	York-Sunbury NB	535.209 (R.R. n. Scott)			
†Scotts Junction.	Beauce...Q	675, 675.3 (P.O. n. Scott Junction)			
Scoudouc.....	Westmorland. NB	529.41			
Scout Lake.....	Wood Mountain. S	535.143			
Scrip.....	Humboldt...S	Clair 529			
†Sergoggie Creek.	Yukon...via Dawson	437, 159 or Leamington 623, 656			
Scudder.....	Essex S. R...O	Port Perry 529			
Seugog.....	Ontario.....O	Port Perry 529			

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R.R. STATION. SEE KEY, PP. 81-87	POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R.R. STATION. SEE KEY, PP. 81-87
†Seven Islands..	Charlevoix-Saguenay...Q	348.2, 349.2, 123 (Sept Iles PO)	Sheet Harbour... Passage	Halifax... NS	368, or Musquodoboit Harbour 529
<i>Sevenoaks</i>	Nanaimo... BC	(Sub PO of Victoria)	Sheffield... Wentworth... O		via Galt
<i>Seven Persons</i> ...	Medicine Hat... A	529.230 (toria)	†Sheffield... York-Sunbury NB		390 or Ripples 535
<i>Seven Sisters Falls</i> ...	Springfield... M	Whitemouth 535	<i>Sheffield Mills</i> ...	Digby-Annapolis-Kings... NS	562.2
†70 Mile... Cariboo... BC		650 (70 Mile House PO)	<i>Sheguindah</i>	Algoma E R... O	Little Current 535
70 Mile House... Cariboo... BC		650 (RR n. 70 Mi)	*Sheho... 248	Yorkton... S	535.144-156
<i>Severn Bridge</i> ...	Muskoka-Ontario... O	529.193 (R R name Severn)	Sheila... Gloucester... NB		Tracadie 529
†Severn Falls... Simcoe E R... O		535.48 (Severn Park PO)	Shekatika Bay... Charlevoix-Saguenay... Q		via Bonne Esperance 535.40
<i>Severn Park</i>	Simcoe E R... O	Severn Falls 535	*Shelburne... 1,005	Dufferin-Simcoe... O	
†Sevick... Churchill... M		529.232	*Shelburne... 1,605	Shelburne-Yarmouth-Clare... NS	529.26
Savigny... Dorchester... Q		Ste. Justine 675	Sheldrake... Charlevoix-Saguenay... Q		348.2, 123
Sevogle... Northumberland... NE		Newcastle 529	*Shellbrook... 506	Prince Albert... S	529.256-265-287
<i>Sevell</i>	Lisgar... M	535.117	Shelley... Cariboo... BC		529.350
Sewell Brook... Gloucester... NB		Tracadie 529	*Shell Lake... 177	N. Battleford... S	529.287
Sewellville... Gloucester... NB		Caracquet 529	Shellmouth... Marquette... M		529.230
<i>Seysmith</i> ... 302	Peace River... A	615.1	Shell Valley... Dauphin... M		Inglis 535
Seymour Arm... Kamloops... BC		Simcamous 535	Shelter Bay... Charlevoix-Saguenay... Q		348.2, 349.2, 123
<i>Shabagua</i> ...	Fort William... O	529.132	Shemogue... Westmorland NB		Port Elgin 529
<i>Shackleton</i> ... 121	Swift Current... S	535.162	†Shenacadie... Cape Breton N-Victoria... NS		529.14
Shad Bay... Halifax... NS		via Halifax	†Shenley Est... Beauce... Q		St. Evariste 675
†Shaftesbury... Peace River... A		Berwyn 645	†Shenston... Kenora-Rainy River... O		Stratton 529
<i>Shag Harbour</i> ...	Shelburne-Yarmouth-Clare... NS	529.27	Shep... York W... O		Pt. Credit, 529, 535
<i>Shakespeare</i> ...	Perth... O	529.185	Shepard... Bow River... A		535.225-248
<i>Shalalth</i>	Cariboo... BC	650	Shepange... Vegreville... A		Two Hills 535
Shalka... Vegreville... A		Hairy Hill 535	Shepody... St. John-Albert... NB		Hopewell Hill 529
*Shallow Lake 304	Grey N R... O	529.189	†Sheptetski... Chapleau... Q		Barraute 529
*Shamrock... 91	Swift Current... S	535.172	Skeena... BC		529.350
Shamrock Valley... Athabaska... A		Lik Point 529	Sherbrooke... 35,965	Sherbrooke... Q	675, 529.82, 535.7
†Shand... Assiniboia... S		535.151	*Sherbrooke... Antigonish-Guysboro'... NS		367 or Antigonish 529
*Shand Creek... Melfort... S		Carragana 529	Sherbrooke West... Sherbrooke... Q		via Sherbrooke 529.350
Shandro... Vegreville... A		Whitford 535	†Shere... Cariboo... BC		529.350
†Shanick... Hastings-Peterboro'... O		Marmora 529	Shergrove... Dauphin... M		Ste. Rose 529
†Shanklin... St. John-Albert... NB		Saint John 529, 535	Sheridan... Halton... O		Clarksons 529, 535
Shannon... Royal... NE		Hampstead 529	†Sherks... Welland... O		529.199
Shannon... Portneuf... Q		Valcartier 529	Sherkston... Welland... O		529.199 (R R name Sherks)
Shannonville... Restigouche-Madawaska... NB		Eel River 529	Sherran... Vancouver N. BC		via N. Vancouver 529.243, 195
Shannonville... Hastings S R... O		529.83, 535.50	Sherridon... Churchill... M		529.80
*Shanty Bay... Simcoe N R... O		529.193	Sherrington... St. John's-Therville-Napierville... Q		Sherridon 529
†Shapley Creek... Hull... Q		Buckingham 535	†Sherritt Gordon Mines... Springfield... M		Beaconia 529
*Sharbot Lake... Frontenac-Addington... O		535.34-61	Sheswood... Algoma E R... O		via Gore Bay 529.259
Sharon... York N R... O		Newmarket 529	Shesheganwaning... Dauphin... M		529.259
†Sharp Corners... Prince Edward-Lennox... O		Roblindale 535 or via Nanapene	Shewinake... Bonaventure... Q		St. Godfroi 529
Sharpwood... Selkirk... M		Poplarfield 529	Shigawake... Bonaventure... Q		Marcel 529
†Sharrow... Medicine Hat... A		535.246	Shillington... Cochrane... O		Matheson Sta. 649
Shaughnessy... Lethbridge... A		Diamond City 535	Shilo Camp... Neepawa... M		529.588
*Shawnigan 1,643	Maple Creek... S	535.170	Shimimecas Baye... Jasper-Edson... A		Peers 529
Shawana... Parry Sound... O		535.49	Shining Tree... Nipissing... O		Westree 529
Shawbride... 628	Terrebonne... Q	535.23, 529.99	Ship Harbour... Halifax... NS		367 or Musquodoboit Harbour 529
†Shaw Brook... Westmorland NB		Moncton 529	Shipman... Melfort... S		535.178
*Shawinigan Falls... 20,325	St. Maurice-Lafleche... Q	529.85, 535.29	Shippigan... Gloucester... NB		529.60
†Shawmere... Algoma E R... O		529.131	Shippigan Gully... Gloucester... NB		Shippigan 529
†Shawning Bch... Nanaimo... BC		529.346	Shishav... Chicoutimi... Q		Jonquiere 529
Shawning Lake... Nanaimo... BC		535.88	†Shives Athol... Restigouche-Madawaska... NB		Campbellton 529
*Shawville... 892	Pontiac... O	535.28	†Shoal Bay... Comox-Alberni... BC		465 (Thurlow PO)
Sheahan... Nipissing... O		535.66	Shoal Creek... Jasper-Edson... A		Pibroch 645
Shearer Dale... Cariboo... BC		Dawson Creek 645	*Shoal Lake... 683	Marquette... M	535.101
Sheba... Royal... NB		Annidale 535	†Shooter Hill... Swift Current... S		Aquadell 529
Shedandowan... Fort William... O		529.132	Shoreacres... Kootenay W. BC		535.72
†Sheshebekong... Parry Sound... O		Nobel 535	Shorncliffe... Selkirk... M		Riverton 535
Shidden... Elgin... O		623.34, 656.2	Shortdale... Dauphin... M		529.259
†Shediac... 2,147	Westmorland NB	529.41	Shouldice... Macleod... A		535.242
Shediac Bridge... Westmorland NB		Shediac 529			
Shediac River... Westmorland NB		Shediac 529			
Shenboro... Pontiac... Q		Pembroke 529, 535			
Shenbrook Creek... Kootenay W. BC		Salmo 585			
Sheerness... Acadia... A		529.314			
*Sheet Harbour... Halifax... NS		368, or Musquodoboit Harbour 529			

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†Shrewsbury	Kent.....O	Blenheim 656	*Santaluta...341	Qu'Appelle...Sask	535.149
*Shubenacadie...	Colchester-Hants...NS	529.12	Sion.....A	Jasper-Edson...A	Busby 645
†Shulie.....	Cumberland...NS	Joggins Mines 621	*Sioux Lookout	Kenora-Rainy River...O	529.156-160, 155,
Shunacadie.....	Cape Breton N-Victoria...NS	529.14 (R R name Shenacadie)	1,756	Kenora-Rainy River...O	156, 195
Shushartie.....	Comox-Alberni...BC	455	Sioux Narrows...	Kenora-Rainy River...O	Kenora 535
Shuswap.....	Kamloops...BC	535.70	Sirdar.....	Kootenay E...BC	535.69
Sibbald.....	Acadia...A	529.252	†Sirkko.....	Provencher...NB	Sundown 529
Siwamous.....	Kamloops...BC	535.70-74	Sirois.....	Restigouche-Madawaska...NB	Quisibis 529, 535
†Sidecup.....	Battle River, Alta.	Paradise Valley 535	Siscoe.....	Pontiac...Q	Val d'Or 529
Sider te.....	Algoma W R...O	Wawa 502	†Sissiboo...	Digby-Annapolis-Kings...NS	562.1
Sideview.....	Athabaska...A	Ashmont 529	Sissiboo Falls...	Digby-Annapolis-Kings...NS	Weymouth 562
Sidewood.....	Maple Creek...S	535.225	Sister Butte...	Wood Mountain...S	Glentworth 535
Sidmouth.....	Kamloops...BC	535.75	†Six Mile Creek	Kootenay E...BC	Rovers 535
*Sidney.....	Nanaimo...BC	450.4, or via Victoria, BC	†Six Nations...	Brant...O	Caledonia 529
Sidney.....	Neepawa...M	535.112	Six Portages...	Wright...Q	Messinas 535
*Siegas.....	Restigouche-Madawaska...NB	535.302, 529.51 (R R n. Sigas)	Six Roads...	Gloucester...NB	Ferguson 529
*Sifton.....	Dauphin...M	529.232-237	Sixteen Island Lake...	Argenteuil...Q	529.99
†Sigas.....	Restigouche-Madawaska...NB	535.302, 529.51 (Siegas P.O.)	†Sixty-nine Corners...	Brant...O	Onondaga 529
Sight Point.....	Inverness-Richmond...NS	Inverness 529	†Skaha.....	Yale...BC	535.93
Siglunes.....	Selkirk...M	Mulvihill 529	Skaro.....	Vegreville...A	Star 535
†Silcote.....	Grey N R...O	via Meaford	Skead...	Nipissing...O	529.137
Sillarsville.....	Bonaventure...Q	Sellars 529	Skeena Crossing...	Skeena...BC	529.350
Sillery.....	Quebec-Montmorency...Q	via Quebec City	Skerryvore...	Parry Sound...O	317 or Pointe au Baril 535
Sillikers.....	Northumberland...NB	Newcastle 529	†Skibo.....	Algoma E R...O	Dean Lake 535
Sillsville.....	Prince Edward-Lennox...O	Napanee 529	Skidegate...	Skeena...BC	455
*Silton.....82	Lake Centre...S	535.160	Skidegate Mission...	Skeena...BC	Skidegate 455
Silver.....	Selkirk...M	535.122	Skiff.....	Medicine Hat...A	535.243
Silver Bay.....	Selkirk...M	Ashern 529	Skir Dhu.....	Cape Breton N-Victoria...NS	Branton Cove 365
Silver Bay Park...	Windsor...O	via Port Colborne	Skookumchuck...	Kootenay E...BC	535.84
†Silver Centre...	Timiskaming...O	Cobalt 649	Skowan...	Churchill...M	Winnipegosis 529
Silverdale.....	Fraser Valley...BC	535.70	Skull Creek...	Maple Creek...S	Piapot 535
†Silverdale.....	Lincoln...O	703	Skye Glen...	Inverness-Richmond...NS	Orangedale 529
Silver Grove.....	Prince Albert...S	Leask 529	Sky Lake.....	Selkirk...M	Silver 535
Silver Heights...	Battle River...A	Coronation 535	Slate Falls...	Frontenac-Addington...O	Kaladar 535
†Silver Hill.....	Norfolk...O	Delhi 529, 712	†Slate River Valley...	Fort William...O	Fort William 529
†Silver Islet...	Port Arthur...O	via Port Arthur	†Slate Falls...	Springfield...M	Lac du Bonnet 535
Silver Mine.....	Cape Breton N-Victoria...NS	via Sydney	Slave Lake...	Peace River...M	645.1
Silver Mountain...	Fort William...NS	535	Slawa.....	Battle River...A	535.164
Silver Park.....	Humboldt...M	535.157	Steelman.....	Kenora-Rainy River...O	529.132 (R R name Sleemans)
Silver Plains.....	Provencher...M	529.221, 585.2, 547	*Slocan...183	Kootenay W...BC	535.77, 445.2 (R R and landing n. Slocan City)
Silverton...207	Kootenay W...BC	445.2	Slocan Park...	Kootenay W...BC	535.77
Silverton Station...	Marquette...M	529.230	Slope Road...	York-Sunbury...NB	Minto 535
†Silver Valley...	Vancouver N R...BC	Coquitlam 535	Sluice Point...	Shelburne Yearmouth-Clare...NS	Tusket 529
Silver Water.....	Algoma E R...O	via Gore Bay	*Smeaton...250	Melfort...S	535.178
Silverwood.....	Peace River...A	Escher 645	Smelt Brook...	Cape Breton N-Victoria...NS	via White Point
*Simcoe...6,037	Norfolk...O	529.196-206-209, 615, 712	Smiley...109	Kindersley...S	529.269
Simcoe Island...	Frontenac-Addington...O	Kingston, 529, 535	†Smith...759	Peace River...A	645.1 (Mirror Landing PO)
Simcoe Point...	Ontario...O	Pickering 529	†Smithdale...	Simcoe N R...O	Glen Huron 529
*Simmie.....	Maple Creek...S	535.182	Smithers...759	Skeena...BC	529.350
Simoon Sound...	Comox-Alberni...BC	455	Smithfield...	Northumberland...O	529.83, 535.50
*Simpson...283	Lake Centre...S	535.159	Smithfield...	Antigonish-Guysboro...NS	Sunnybrae 529
Simpson Corner...	Queens-Lunenburg...NS	New Germany 529	†Smith Hill...	Souris...M	Enterprise 529
Sinclair Mills...	Cariboo...BC	529.350	Smith Lake...	Athabaska...A	Ardmore 529
Sinclair Station...	Brandon...M	535.150	Smiths...	Westmorland...NB	Shodiack 529
Sinhampton...	Simcoe N R...O	Duntroon 529	Smith's Corner...	Kent...NB	Harcourt 529
Sinnett.....	Humboldt...Sask	535.157	Smith's Cove...	Digby-Annapolis-Kings...NS	562.1
			†Smith Settlement	Halifax...NS	Musquodoboit Harbour 529
			*Smiths Falls	Lanark...O	535.33-34-58, 529.140
			7,159		

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Smithsville.....	Shelburne-Yar-mouth-Clare, NS	Barrington 529	†South Bay.....	Cape Breton N.-Victoria.....NS	Ingonish 365
†Smithtown.....	Royal.....NB	Hampton 529	†South Bay.....	St. John-Albert.....NB	535.307
*Smithville.....	Lincoln.....O	703, 703.1	South Bay Mouth.....	Algoma E. R.....O	438.1 (Landing n. South Bay) or Little Current 535
Smoking Tent.....	Mackenzie.....S	529.252	South Beach.....	Gaspé.....Q	via Grindstone Island
<i>Smoky Heights.....</i>	Peace River.....A	Sexsmith 645	South Bolton.....	Brome-Missisquoi.....Q	Knowlton 535
<i>Smoky Lake 457</i>	Vegreville.....A	529.318	†South Branch.....	Colchester-Hants.....NS	Reid 529
Smoky Ridge.....	Mackenzie.....S	Erwood 529	South Branch of St. Nicholas Riv.....	Kent.....NS	Rexton 529
Smooth Rock Falls.....	Cochrane.....O	529.154 (lit name Smooth Rock)	South Brookfield.....	Queens-Lunenburg.....NS	529.30
†Smooth Falls.....	953		†South Canaan.....	Shelburne-Yar-mouth-Clare, NS	Tusket 529
†Smooths.....	Rosthern.....S	529.290	South Cayuga.....	Haldimand.....O	Dunnville 529, 703
†Snedden.....	Lanark.....O	535.65	South Clones.....	Royal.....NP	Welsford 535
†Snake Falls.....	Kenora-Rainy River.....O	Hudson 529	South Cove.....	Cape Breton N.-Victoria.....NS	364 or Iona 529
†Snake River.....	Renfrew N. R.....O	535.65	South Devon 2,337	York-Sunbury.....NB	529.79, 535.301-315
Snellgrove.....	Peel.....O	535.33	*South Durham.....	Drummond-Arthabaska.....Q	529.82
Sniatyn.....	Vegreville.....A	Andrew 535	South East Passage.....	Halifax.....NS	Eastern Passage 529
Snipe Lake.....	Kindersley.....S	530.267	*South Edmonton	Edmonton W.....A	535.226-227, 529.323
Snoudn.....	Melfort.....S	535.178	†South Esk.....	Northumber'ld.....NB	Newcastle 529
Snow Flats.....	Lisgar.....M	535.125-127	Southey.....	334 Melville.....S	535.155
Snow Road Station.....	Frontenac-Addington.....O	535.61	†South Ferryby.....	Battle River.....A	Marwayne 535
†Snowshoe.....	Cariboo.....BC	529.350	South Fork.....	Maple Creek.....S	535.170
†Snug Harbour.....	Parry Sound.....O	535.535	St. Fort George.....	Cariboo.....BC	Prince George 529
Soapstone Mine.....	Inverness-Richmond.....NS	Orangedale 529	South Gillies.....	Kenora-Rainy River.....O	535
Sober Island.....	Halifax.....NS	367 or Musquodoboit Harbour 529	South Harbour.....	Cape Breton N.-Victoria.....NS	via Neils Harbor, or via North Sydney
†Sockeye Soda Creek.....	Skeena.....BC	529.350	South Haven.....	Cape Breton N.-Victoria.....NS	365 or via North Sydney
Sointula.....	Comox-Alberni.....BC	455	South Hazelton.....	Skeena.....BC	Hazelton 529
Sokal.....	Rosthern.....S	Domremy 529	South Highlands.....	Inverness-Richmond.....NS	Inverness 529
Soldier's Cove.....	Inverness-Richmond.....NS	St. Peters 529	*South Hill.....	6181 Fraser St.....S	Vancouver City
Soldier's Cove West.....	Inverness-Richmond.....NS	St. Peters 529	South Ingonish Harbour.....	Cape Breton N.-Victoria.....NS	365 or via North Sydney
Solomon.....	Gaspé.....Q	via Amherst	South Junction.....	Provencher.....NB	529.224-238
Solsgrith.....	Marquette.....M	535.101	South Kouchibouguac.....	Kent.....NB	Richibucto 529
Solsqua.....	Kamloops.....BC	535.70	South Lancaster.....	Glengarry.....O	Lancaster 529
*Sombra.....	Lambton-Kent.....O	656.3	South Lochaber.....	Antigonish-Guysboro'.....NS	Antigonish 529
†Somenos.....	Nanaimo.....BC	535.88	Southmag.....	Parry Sound.....O	529.130 (RR name So. Magnétawan)
Somerset.....	Digby-Annapolis-Kings.....NS	562.5	†South.....	Parry Sound.....O	529.130 (Southmag PO)
Somerset.....	Macdonald.....M	529.222-227	South Maitland.....	Colchester-Hants.....NS	562.4
Somme.....	Mackenzie.....S	529.288	South Makeva.....	N. Battleford.....S	Meadow Lake 535
Songs.....	Nipissing.....O	Feronia 649	†South.....	Antigonish-Guysboro'.....NS	via Guysboro
†Sonier.....	Gloucester.....NB	Tracadie 529	South March.....	Carleton.....O	529.214
*Sonnindale.....	Nth. Battleford.....S	535.141	†St. McLellan's Mountain.....	Pictou.....NS	New Glasgow 529
Sonora.....	Antigonish-Guysboro'.....NS	367 or Antigonish 529	South Milford.....	Digby-Annapolis-Kings.....NS	Annapolis Royal 562
†Sonya.....	Muskoka-Ontario.....O	Blackwater 529	South Monaghan.....	Peterboro W. R. O.	Millbrook 529
*Sooke.....	Nanaimo.....BC	Milnes L'd'g 529	*South Mountain.....	Grenville-Dundas.....O	Mountain 535
†Sooke Lake.....	Nanaimo.....BC	Leechtown 529	South Nelson.....	Northumberland.....NB	529.56
†Soperton.....	Leeds.....Q	529.150	South Nelson Road.....	Northumberland.....NB	529.56
*Sorel.....	12,251 Richelieu-Vercheres.....Q	529.108-109, 329.6			
Sormany.....	Gloucester.....NB	Beresford 529			
Sorrento.....	Kamloops.....BC	North Hill 535			
Soucy.....	Restigouche-Madawaska.....NB	Clair 700			
Sounding Lake.....	Acadia.....A	Monitor 535			
*Souris.....	1,517 Brandon.....M	535.118-119-150			
*Souris East 1,114	Kings.....PEI	529.4-8, 347 (R. R. n. Souris)			
South Alton.....	Digby-Annapolis-Kings.....NS	Kentville 562			
Southampton.....	Cumberland.....NS	549			
*Southampton.....	1,600 Bruce.....O	529.188			
†Southampton.....	York-Sunbury.....NB	535.301-314			
Southbank.....	Skeena.....BC	Burns Lake 529			
South Bar of Sydney River.....	S. Cape Breton.....NS	via Sydney, NS			
South Bathurst.....	Gloucester.....NB	Bathurst 529			
South Bay.....	Prince Edward-Lennox.....O	Picton 529			

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South Ohio.....	Shelburne-Yar-mouth-Clare. NS	Ohio 562	*Spanish.....	Algoma E R.....O	535.67
†South Oshawa.....	Ontario.....O	via Oshawa	†Spanish Mills.....	Algoma E R.....O	Cutler 535
†South Parry.....	Parry Sound.....O	529.130-215	Spanish Ship Bay.....	Antigonish-Guysboro'..NS	367 or Antigonish 529
†South Pender.....	Nanaimo.....BC	450.6	Sparrow Lake.....	Muskoka.....O	529.130
*South Porcupine.....	Cochrane.....O	649.3	Sparta.....	Elgin.....O	via St. Thomas
Southport.....	Queen's.....PEI	529.5	†Sparwood.....	Kootenay E R..BC	535.69
†South Portage.....	Muskoka.....O	315 (Portage PO)	Spear Hill.....	Selkirk.....M	Moose Horn 529
†South Port.....	Ontario.....O		*Spedden.....	Vegreville.....A	529.318
Morien.....	S. Cape Breton.....NS	Homeville 698	†Speddington.....	Melfort.....S	329.88
South Quebec.....	Lévis.....Q	via Lévis	Speedwell.....	N. Battleford.....S	Fairholm 529
South Quinan.....	Shelburne-Yar-mouth-Clare. NS	Belleville 529	†Speedwell.....	Wellington S R..O	535.37
South Range.....	Digby-Annapolis-Kings..NS	North Range 562	*Speers.....145	N. Battleford.....S	529.256-283
South Rawdon.....	Colchester-Hants.....NS	Mount Uniacke 562	Spence.....	Parry Sound.....O	Burk's Falls 529
†South Rhodena.....	Inverness-Richmond..NS	Port Hastings 529	Spencers Island.....	Cumberland.....NS	389 or Parrsboro' 549
*South River 838.....	Parry Sound.....O	529.193	*Spencerville.....	Grenville-Dundas....O	535.59
†South River.....	Antigonish-Guysboro'..NS	529.17 (South River Station PO)	*Spences Bridge.....	Kamloops.....BC	535.70-81-92 529.347
South River.....	Inverness-Richmond..NS	Sporting Mount'n 529	Sperling.....	Macdonald.....M	529.227
South River Lake.....	Antigonish-Guysboro'..NS	Antigonish 529	†Sperling Station.....	N. Westminster.....BC	514
South River Sta.....	Antigonish-Guysboro'..NS	529.17 (R.R. name South River)	†Spetch.....	Cariboo.....BC	650
South Roxton.....	Shefford.....Q	535.4	*Spillimacheen.....	Kootenay E..BC	535.84
St. St. Norbert.....	Kent.....NS	Coal Branch 529	†Spinney Hill.....	N. Battleford.....S	535.141
South St. Vital.....	Winnipeg S.....M	via Winnipeg	Spirit Lake.....	Yorkton.....S	Springdale 535
†South Salt Springs.....	Antigonish-Guysboro'..NS	Antigonish 529	*Spirit River 362.....	Peace River.....A	645.1
South Side Basin of River Denys	Inverness-Richmond..NS	River Denys 52)	†Spiritwood.....278	N. Battleford.....S	529.287
South Side of Baddeck River	Cape Breton N.-Victoria.....NS	via Baddeck	Spindin.....	Acadia.....A	529.269
South Side of Boulardarie.....	Cape Breton N.-Victoria.....NS	Boulardarie Centre, 364	Spooner.....	Melfort.....S	Ridgedale 529
*South Stocan.....	Kootenay W..BC	535.72-77	†Sporting Mountain.....	Inverness-Richmond..NS	529.24
South Star.....	Melfort.....S	Sylvania 535 or Star City 529	Sprague.....	Algoma E R.....O	535.67
*St. Stukely 256.....	Shefford.....Q	535.7	*Spraue.....	Provencher.....M	529.238
†South Tilley.....	Victoria-Carleton..NB	Perth Jct. 535	†Spring Bay.....	Algoma E R.....O	Little Current 535
South Uniacke.....	Colchester-Hants.....NS	562.1	†Springbourne.....	N. Battleford.....S	Hafford 529
†South Vancouver.....	Vancouver South.....BC	Part of Vancouver City	Springbrook.....	Hastings-Peterboro'..O	529.147
†Southview.....	Wood Mountain.S	Fir Mountain 535	†Springbrook.....	Dorchester.....Q	St. Malachie 529
Southville.....	Shelburne-Yar-mouth-Clare. NS	Weymouth 562	Springburn.....	Peace River.....A	645.3
South Wellington.....	Nanaimo.....BC	535.88	Spring Coulee.....	Lethbridge.....A	535.239
†South West.....	Prince.....PEI	Miscouche 529	Spring Creek.....	Vegreville.....A	Norma 535
South-W Mabou.....	Inverness-Richmond..NS	Mabou 529	Springdale.....	Wetaskiwin.....M	Hoadley 535
South West Margaree.....	Inverness-Richmond..NS	Inverness 529	†Springfield.....451	Springfield.....M	Trancona 529
South Westminster.....	N. Westminster.....BC	514 or via New Westminster	Springfield.....	Elgin.....O	623.31
†South-W Point (Is. of Anticosti).....	Charlevoix-Saguenay...Q	348.1	Springfield.....	Royal.....NB	Norton 529, 535
S-W Port Hood.....	Inverness-Richmond..NS	Glencoe 529	Springfield.....	Digby-Annapolis-Kings....NS	529.29
S-W Pt. Mouton.....	Queens-Lunenburg..NS	Port Mouton 529	Springfield Park.....	Chamby-Rouville....Q	629
South-W Ridge.....	Inverness-Richmond..NS	Mabou 529	Springford.....	Oxford.....O	529.198
Southwold Stat'n.....	Elgin.....O	via St. Thomas 529.130	Springhaven.....	Shelburne-Yar-mouth-Clare. NS	Belleville 529
Southwood.....	Muskoka-Ontario.....O		Spring Hill.....	Compton.....Q	535.7
*South Woodslee.....	Essex E R.....O	Woodslee 623	†Spring Hill.....	Neepawa.....M	529.230
Sovereign.....127	Rosetown-Biggar.....S	535.153	*Springhill 7,170.....	Cumberland..NS	549
Sowerby.....	Algoma E R.....O	Dayton 535	†Springhill Junc't.....	Cumberland..NS	549, 529.1
*Spalding.....203	Humboldt.....S	535.157	†Springhouse.....	Cariboo.....BC	Williams Lake 650
			Spring Park.....	Athabaska.....A	Lindbergh 529
			Spring Point.....	Macleod.....A	Pincher 535
			†Springridge.....	Macleod.....A	Bracket 535
			Springside.....182	Yorkton.....S	535.156
			Springstein.....	Macdonald.....M	535.119
			Springtown.....	Renfrew S R..O	Calabogie 535
			*Spring Valley 191.....	Moose Jaw.....S	529.270
			†Springville.....	Pictou.....NS	529.21
			Springwater.....104	Kindersley.....S	529.269
			Spring Well.....	Springfield.....M	Lac du Bonnet 535
			Sproat Lake.....	Comox-Alberni.....BC	535.88
			†Sproul Settlement.....	St. John-Albert.....NB	Elgin 529
			†Spruce.....	St. Boniface.....M	584
			†Spruce Brook.....	Gloucester.....NB	Tracadie 529
			*Spruceedale.....	Parry Sound.....O	529.215
			†Sprucefield.....	Vegreville.....A	Waskatenau 529
			†Spruce Grove.....	Jasper-Edson.....A	529.320
			†Spruce Hedge.....	Renfrew S R..O	Calabogie 535

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<i>Spruce Home</i>	Prince Albert... S	Henribourg 529	† <i>Steeleton</i>	Algoma W R... O	535.67, 502.1 or via Sault Ste. Marie
<i>Spruce Lake</i> .. 117	The Battlefords. S	529.262	<i>Steeleton West</i> ...	Algoma W R... O	Steeleton 535, 502
<i>†Spruce Lake</i> ...	St. John... NB	535.312	<i>Steen</i>	Melfort... S	529.288
† <i>Spruce Valley</i> ...	Athabaska... A	Athabaska 529	<i>Steenburg</i>	Hastings- Peterboro... O	St. Ola 529
<i>Spruceville</i> ...	Kootenay E R. BC	Rogers 535	<i>Steep Creek</i> ...	Antigonish- Guysboro... NS	Mulgrave 529
<i>Spry Bay</i>	Halifax... NS	367 or Musquod- boit Harbour 529	<i>Steep Creek</i> ...	Prince Albert	Prince Albert 529, 535
<i>Spryfield</i>	Halifax... NS	via Halifax	<i>Steep Rock</i>	Sask	529.231
<i>Spry Harbour</i> ...	Halifax... NS	Spry Bay 367	<i>Steep Rock Lake</i> ...	Selkirk... M	Atikokan 529
<i>Spryfield</i>	Peace River... A	645.1	† <i>Steeves</i>	Kenora-Rainy River... O	529.68
<i>Spurgrove</i>	Provencher... M	Carrick 529	<i>Steinbach</i>	Westmorland... NB	Giroux 529
<i>Sputinow</i>	Athabaska... A	Heinsburg 529	<i>Stelcam</i>	Provencher... M	535.151
<i>Spuzzum</i>	Fraser Valley... BC	535.70	* <i>Stella</i>	Moose Jaw... S	Ernestown 529
* <i>Spy Hill</i> ... 132	Melville... S	529.245	* <i>Stellarton</i> .. 5,351	Prince Edward- Lennox... O	529.13-19
* <i>Squamish</i> ...	Vancouver N. BC	650.455	* <i>Stenen</i> ... 252	Pictou... NS	529.239
<i>Square Hill</i> ...	N. Battleford	Hatherleigh 529,	<i>Stenson</i>	MacKenzie... S	Disraeli 675
<i>Squattek</i>	Temiscouata... Q	535	<i>Stephenfield</i> ...	Richmond- Wolfe... Q	529.227
<i>Squilaz</i>	Kamloops... BC	Cabano 700	† <i>Stephens Bay</i> ...	Macdonald... M	Bracebridge 529
<i>Squirrel Cove</i> ...	Comox-Alberni	535.70	<i>Sterco</i>	Muskoka- Ontario... O	529.313
† <i>Stackpool</i>	Nipissing... O	455	<i>Stettler</i>	Jasper-Edson... A	535.233, 529.315
<i>Stadacona</i>	73 Francois I Av.	529.131	<i>Stettlerville</i> .. 1,499	Camrose... A	529.131
<i>Staffa</i>	Huron-Perth... O	(Sub P.O. of Que- bec City)	<i>Stevens</i>	Port Arthur... O	Coatsworth 656
<i>Stalwart</i>	Lake Centre... S	Dublin 529	† <i>Stevenson</i> ...	Kent... O	via Ottawa
<i>Stamford</i>	Welland... O	535.159	† <i>Stevenson Place</i>	Carleton... O	623.31, 529.210,
* <i>Stamford Centre</i>	Welland... O	623.35, 529.197,	* <i>Stevensville</i> ...	Welland... O	712
<i>Stanbridge East</i> ...	Brome- Missisquoi... Q	712, 641	<i>Steveston</i>	New Westminster	460.4, 514, 708
<i>Stanbridge Sta.</i>	Brome- Missisquoi... Q	535.1, 543.1	† <i>Steveville</i>	BC	Wardlow 529
<i>Standard</i> ... 244	Bow River... A	535.240	* <i>Stewart</i> ... 446	Acadia... A	455
<i>Standard Hill</i> ...	The Battlefords. S	Maidsstone 529	<i>Stewartdale</i> ...	Skeena... BC	Orangedale 529
<i>Stand Off</i>	Macleod... A	Macleod 535	<i>Stewartfield</i> ...	Inverness- Richmond... NS	Barrhead 645
<i>Standon</i>	Dorchester... Q	St. Malachie 529	<i>Stewarton</i>	Jasper-Edson... A	Scotch Settlement 535
<i>Stanger</i>	Jasper-Edson... A	Cherhill 529	<i>Stewarton</i>	Royal... NB	Sub P.O. of Ottawa
<i>Stanhope</i>	Stanstead... Q	529.82	<i>Stewart River</i> ...	Ottawa W... O	462.1
<i>Stanhope</i>	Queen's... PEI	via Charlottetown	† <i>Stewarttown</i> ...	Yukon Territory...	529.192
<i>Stanley</i>	Fort William... O	Kakabeka Falls	<i>Stewart Valley</i> ...	Halton... O	535.174
* <i>Stanley</i>	York-Sunbury	529.69	* <i>Stewiacke</i> ... 961	Swift Current... S	529.12
* <i>Stanley Bridge</i> ...	Queen's... PEI	Bradalbane 529	<i>Stickney</i>	Colchester- Hants... NS	535.309
<i>Stanley House</i> ...	Parry Sound... O	120 or Lake Jos- eph 529, 535	<i>Stillbridge</i>	Victoria- Carleton... NB	Sub P.O. of New Westminster
<i>Stanley Section</i> ...	Queens- Lunenburg... NS	New Germany 529	<i>Stillwater</i>	Vancouver N R	Sherbrooke 367
<i>Stanleyville</i>	Lanark... O	Perth 535	<i>Stillwater</i>	Antigonish- Guysboro... NS	529.120
<i>Stanmore</i>	Acadia... A	529.252	<i>Stirling</i>	Vancouver N. BC	455
* <i>Stanstead</i> ... 876	Stanstead... Q	675.4	† <i>Stirling</i> ... 446	Cochrane... O	529.120
† <i>Staplehurst</i> ...	Battle River... A	535.164	* <i>Stirling</i> ... 990	Lethbridge... A	535.238-239-243
<i>Staples</i>	Essex E R... O	623.32	<i>Stirling</i>	Hastings- Peterboro... O	529.169
<i>Star</i>	Vegreville... A	535.226	<i>Stirling</i>	Inverness- Richmond... NS	St. Peters 529
<i>Starbuck</i>	Macdonald... M	535.119	<i>Stirling Brook</i> ...	Colchester- Hants... NS	South Maitland 562
* <i>Star City</i> ... 470	Melfort... S	529.232	<i>Stittsville</i>	Carleton... O	535.65 (R R name Stittville)
† <i>Stardale</i>	Prescott... O	535.31	* <i>Stockholm</i> .. 225	Melville... S	535.155
† <i>Starks</i>	Nanaimo... BC	535.88	<i>Stockton</i>	Macdonald... M	535.119
† <i>Starkville</i> ...	Durham... O	Newcastle 529, 535	<i>Stoco</i>	Hastings S R... O	Tweed 535
<i>Starrat</i>	Parry Sound... O	Sprucedale 529	<i>Stoke Centre</i> ...	Richmond- Wolfe... Q	via Sherbrooke
<i>Station St.</i>	Temiscouata... Q	St. Modeste 700	<i>Stokes Bay</i>	Bruce... O	Wiarnton 529
<i>Modeste</i>	Beauce... Q	St. Victor 675	† <i>Stolberg</i>	Red Deer... A	529.319
<i>Station St. Victor</i>	Red Deer... A	Condor 535	<i>Stone</i>	Maple Creek	Tompkins 535 or Dollard 535
<i>Stauffer</i>	Fraser Valley... BC	Ruskin 535	<i>Stoneclife</i>	Renfrew N R... O	535.65
<i>Stave Falls</i> ...	Fraser Valley... BC	Ruskin 535	† <i>Stonefield</i> ...	Argenteuil... Q	529.91
<i>Stavely</i> ... 299	Macleod... A	535.228	<i>Stoneham</i>	Quebec- Montmorency... Q	Charlesbourg 529
† <i>Stavert</i>	Cochrane... O	502.1			
* <i>Stayner</i> ... 1085	Simcoe N R... O	529.194			
† <i>Staynerville</i> ...	Argenteuil... Q	535.18			
<i>Staynor Hall</i> ...	Maple Creek... S	Divide 535			
<i>Stead</i>	Springfield... M	529.241			
† <i>Steam Mill</i>	Digby-Annap- olis-Kings... NS	562.2 (R R name Mill Village)			
<i>Village</i>	Rosetown-Biggar	Dinsmore 529			
<i>Steeleale</i>	Sask				
<i>Steelhead</i>	Fraser Valley... BC	Mission 535			
<i>Steelman</i>	Assiniboia... S	529.251			

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Stonehaven.....	Gloucester.....NB	529.60	*Stroud.....	Dufferin-Simcoe.....O	Craigvale 529
Stonehenge.....	Wood Mountain.S	535.140	Struan.....	N. Battleford.....S	535.141
Stonehurst.....	Queens.....	Lunenburg 529	Stry.....	Vegreville.....A	Vilna 529
Stonehurst East.....	Queens.....	Lunenburg 529	Stuartburn.....	Provencher.....M	Gardenton 529
†Stonelaw.....	Lunenburg.....NS	Lunenburg 529	Stuart Island.....	Vancouver N.B.C	455
Stoneleigh.....	Acadia.....A	Big Valley 529	†Stubb's Bay.....	Pontiac.....Q	Moor Lake 535
Stoneleigh.....	Muskoka.....	Bracebridge 529	Stubno.....	Battle River.....A	Innisfree 529
Stone Ridge.....	Ontario.....O		Stump Lake.....	Prince Albert.....S	Canwood 529
	York-Sunbury.....	535.301	†Sturgeon Bay.....	Simcoe E.R.....O	529.173
*Stonewall.....1,071	Selkirk.....M	535.122	Sturgeon Creek.....	Winnipeg South.....	via Winnipeg
*Stoney Creek.....	Wentworth.....O	529.203, 703		Centre.....M	
†Stoney Creek.....1,007			*Sturgeon Falls.....	Nipissing.....O	535.66
†Stoney Point.....	St. John.....NB	529.66	Sturgeon Heights.....	Peace River.....A	Grande Prairie 645
	Albert.....		Sturgeon Land'g.....	Mackenzie.....S	181 or Atik 529
†Stoney Point.....	Essex E.R.....O	529.209, 712 (Pt. aux Roches PO)	Sturgeon Point.....	Victoria.....O	Fenelon Falls 529
Stony Beach.....	Lake Centre.....S	529.266	Sturgeon River.....	Prince Albert.....S	Shellbrook 529
Stony Hill.....	Selkirk.....M	Lundar 529	Sturgeon Valley.....	Prince Albert.....S	Holbein 529
Stony Island.....	Shelburne-Yarmouth-Clare.NS	Barrington Passage 529	Sturgis.....364	Mackenzie.....S	529.239-276
Stony Mountain.....	Selkirk.....M	535.122	Styal.....	Jasper-Edson.....A	529.320
Stony Plain.....720	Jasper-Edson.....A	529.320	†Subrosa.....	Mackenzie.....S	Kuroki 529
Stony Rapids.....	Prince Albert.....S	175, 444	Success.....129	Swift Current.....S	535.162
†Stonyview.....	Yorkton.....S	Sheho 535	*Sudbury.....32,203	Nipissing.....O	535.49-66-67-68
Stornont.....	Antigonish.....	Country Harbor 368	†Sudbury Jct.....	Nipissing.....O	529.130
Stornoway.....	Compton.....Q	Spring Hill 535	Suffield.....	Medicine Hat.....	535.225-242
Stornoway.....100	Yorkton.....S	529.230	†Suffolk.....	Queen's.....Alta	529.3
Storthoaks.....146	Assiniboia.....S	535.106	Suffren.....	Selkirk.....M	Deerhorn 529
*Stouffville.....1,253	York E.R.....O	529.177	†Sugar Camp.....	Inverness.....	Port Hastings 529
Stoughton.....334	Assiniboia.....S	535.150-169		Richmond.....NS	
Stove Creek.....	MacKenzie.....S	Lintlaw 529	Sugar Loaf.....	Cape Breton N.S.	via Bay St.
Stowlea.....	N. Battleford.....S	St. Walburg 529		Victoria.....NS	Lawrence
Strachan.....	Red Deer.....A	Rocky Mountain House 529, 535	Sugden.....	Athabaska.....A	Maliga 529
Straffordville.....	Elgin.....O	535.46	Sullivan Bay.....	Comox-Alb'ni BC	455
Straiton.....	Fraser Valley.....	Abbotsford 514, 535	†Sullivan Hill.....	Kootenay E. BC	Kimberley 535
†Strange.....	York N.R.....O	King 529	Sullivan Lake.....	Acadia.....A	Fleet 535
†Strangmuir.....	Bow River.....A	535.248	Sullivan Mines.....	Pontiac.....Q	Val d'Or 529
Stranraer.....107	Kindersley.....S	535.153	Sullivan Station.....	New Westminster.....BC	514
*Strasbourg Sta.....459	Lake Centre.....S	535.155	Sully.....	Témiscouata.....Q	529.118
*Stratford.....17,038	Perth.....O	529.185-186-187-199	Sulphide.....	Hasting S.R.....O	535.34
Stratford Centre.....	Megantic-Frontenac.....Q	St. Gerard 675	†Sulphur.....	Yukon.....O	White Horse 717
Stratford Nord.....	Megantic-Frontenac.....Q	St. Gerard 675	Sultan.....	Algoma East.....O	535.66
Stratford Station.....	Perth.....O	(Sub P.O. of Stratford)	Summerberry.....112	Qu'Appelle.....S	535.149
Strathadam.....	Northumberland.....NB	Newcastle 529	Summercove.....	Wood Mountain.S	McCord 535
Strathallen.....	Wood Mountain.S	535.181	Summer Hill.....	Royal.....NB	Welsford 535 or Gagetown 529
*Strathclair.....	Marquette.....M	535.101	*Summerland.....	Yale.....BC	445.6, 460
†Strathcona.....	Frontenac.....	529.140	†Summerlea.....	Jacques Cartier.Q	535.53
Strathlorne.....	Inverness-Richmond.NS	529.33	*Summerside.....5034	Prince.....PEI	529.1, 102
Strathmore.....603	Medicine Hat.....A	535.225	Summertown.....	Glengarry.....O	529.83
†Strathmore.....	Jacques Cartier.....Q	529.83, 535.33	†Summerview.....	Macleod.....O	Pincher 535
Strathnaver.....	Cariboo.....BC	Prince George 529	Summersville.....	Peel.....O	535.35
*Strathroy.....3,016	Middlesex W.R.O	529.203	Sundance.....	King's.....PEI	Vernon River 529
Stratton.....	Kenora.....	529.132	*Sunderland.....	Hants.....NS	Brooklyn 562
†Strawberry Hill.....	Rainy River.....O			Queens-Lunenburg.NS	White Point Beach 529
Streamstown.....	New Westminster.....BC	Kennedy 514	†Summit.....	Quebec-Montmorency.Q	529.105
Streamtham.....	Battle River.....A	535.164	†Summit Lake.....	Kootenay.....BC	535.82
*Streetsville.....709	Skeena.....BC	Burns Lake 529	Sunbury.....	Frontenac-Addington.....O	Kingston, 529, 535
Strickland.....	Peel.....O	535.35-39	Sundance.....	Jasper-Edson.....A	Gainford 529
Strome.....233	Cochrane.....O	529.154	*Sunderland.....	Muskoka-Ontario.....O	529.177
†Stromness.....	Camrose.....A	535.232	*Sundown.....	Provencher.....M	529.224
*Stromfield.....114	Haldimand.....O	529.199	Sundre.....	Red Deer.....A	Olds 535
Strong Pine.....	Lake Centre.....S	535.153	*Sundridge.....506	Parry Sound.....O	529.193
	Prince Albert.....S	Pr. Albert 529, 535	†Sunkist.....	Rosetown-Biggar.....S	Demaine 529
			Sunland.....	Vegreville.....A	Willington 535
			Sunny Bank.....	Gaspé.....Q	via Gaspé, Q
			Sunnybrae.....	Pictou.....NS	529.21
			Sunny Brae 1,368	Westmorland.....NB	Moncton 529
			Sunnybrook.....	Wetaskiwin.....A	535.244

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Sunny Corner...	Northumberland	Newcastle 529	*Sydney . . . 28,305	Cape Breton S	529.14, 698, 350
Sunnydale	NB			NS	364, 365, 240
Sunnydene	Acadia A	Excell 529	Sydney Forks...	Cape Breton S.	via Sydney
Sunnydene	2024 Kingsway...	Vancouver City		NS	
Sunnynook	Acadia A	529.314	Sydney Inlet...	Comox-Alberni	450.2
Sunnyside	Restigouche-	Nash Creek 529		BC	
	Madawaska. NB		*Sydney Mines	Cape Breton N.-	529.14
†Sunnyside	Parkdale O	529.207, 535.44		Victoria NS	
Sunnyslope	Red Deer A	535.251	Sydney River...	Cape Breton S.	529.14
†Sunnyside	Yale BC	445.6		NS	
Sunrise	Cape Breton N.-	via Dingwall	Sydney Subway	Cape Breton S.	Sub PO of Sydney
	Victoria NS			NS	
Sunrise Valley...	Cariboo BC	Dawson Creek 645	Sylvan	Selkirk M	Arborg 535
Sunset House	Peace River A	High Prairie 645	Sylvan Glen	Athabaska A	Fawcett 645
Sunset Lake	Humboldt S	Clair 529 or Quill Lake 529	Sylvania	Melfort S	535.144
			Sylvan Lake. 971	Red Deer A	529.319, 535.245
Sunset Prairie...	Cariboo BC	Dawson Creek 645	Sylvester	Peace River A	Beaverlodge 645
Sunshine	Fort William O	Finmark 535	†Sylvester	Pictou NS	529.19
†Sunshine Bay...	Kootenay W. BC	535.69	Synton	St. John-	Coverdale 529
†Sunnville	Neepawa M	Glenella 529 [535		Albert NB	
Suomi	Fort William O	Fort William 529,	Syringa Creek...	Kootnay W. BC	445.1
Superb	Kindersley S	535.233	*Taber	Lethbridge A	535.230
†Superior	Algoma W. O	via Sault Ste. Marie	†Tableau	Chicoutimi Q	Bagotville 685
†Superior Junct.	Port Arthur O	529.156-162	Tabusintac	Northumberland	Newcastle 529
Surbiton	Rosetown-Biggan	529.267		NB	
	Sask		†Taché	Fort William O	535.51
Surette Island...	Shelburne-Yar-	Tusket 529	Tache	Kamouraska Q	Berubé 529
	mouth-Clare. NS		†Tadanac	Kootenay W. BC	535.78
†Suretteville...	Kent NB	Notre Dame 529	Tadmore	Mackenzie S	529.276
†Surf Inlet	Keena BC	455	Tadoussac	Charlevoix-	329.8, or
Surge Narrows...	Comox-Alberni	455		Saguenay Q	La Malbaie 529
	BC		†Taft	Kamloops BC	535.70
Surprise	Maple Creek S	Schuler 535	Taghum	Kootenay W. BC	535.72
†Surrey	Queen's PEI	529.5	Tahsis	Comox-Alb'ni. BC	450.2
Surrey	St. John-	Hillsboro' 529	Taillardat	Charlevoix-	via Ragueneau
	Albert NB			Saguenay Q	
Surrey Centre...	New Westminster	Meridian 514	Taillon	Lake St. John-	St. Joseph d'Alma
	BC			Roberval Q	505
*Sussex	Royal NB	529.42	Takla Landing...	Skeena BC	228 or Vander-
Sussex Corner...	Royal NB	Sussex 529			hoof 529
*Sutherland. 1046	Saskatoon S	535.156	Tako	The Battlefords. S	529.245
†Sutherland...	Pictou NS	Egerton 529	Talbot	Battle River A	Coronation 535
River			Talbotville Royal	Elgin O	via St. Thomas
*Sutton	Brome-	535.3	Tallman	Prince Albert S	529.256
	Missisquoi Q		Talmage	Weyburn S	529.251-275
†Sutton	York N R. O	529.178, (Sutton West P.O.)	Talon	St. John's-	via St. Jean, PQ
				Iberville-	
Sutton Bay	Timiskaming O	New Liskeard 649		Napierville Q	
Sutton Junction...	Brome-	535.3-4 (R R name Enlaugra)	†Tamaracouta...	Argenteuil Q	Morin Heights 529
	Missisquoi Q		†Tamblings	Middlesex	via London
*Sutton West...	York N R. O	529.178, (R R name Sutton)	†Tamblyns	E R. O	
			*Tamworth	Frontenac-	Lens 535
Swalwell	Bow River A	529.316		Addington O	
†Swan	Grenville-	535.33	Tancook Island...	Queens-	Chester 529
	Dundas O			Lunenburg NS	
*Swan Lake	Macdonald M	529.227	†Tancredia	Pontiac Q	Campbell's Bay
Swan Plain	Mackenzie S	Norquay 529			535
*Swan River 1,175	Churchill M	529.232-239	Tangent	Peace River A	645.1
Swansburg	Shelburne-Yar-	Lockeport 529	Tangier	Halifax NS	367 or Musquod-
	mouth-Clare. NS				boit Harbour
†Swansea	York W. O	Mimico 529, 535			529
Swanson	Rosetown-	529.267	Tanglefags	The Battlefords. S	Greenstreet 535
	Biggar S		†Tankville	Westmorland. NB	529.65
†Swanson Bay...	Skeena BC	455	†Tannin	Port Arthur O	529.162
Swastika	Timiskaming O	649, 649.7	Tansley	Halton O	529.192
Sweenyville	Kent NB	Canaan 529	Tantallon	Halifax NS	French Village 529
†Sweetland	Queens-	Blockhouse 529	*Tantallon	Melville S	535.155
	Lunenburg NS		†Tapleypoint	Wentworth O	via Stoney Creek
†Sweetwater	Yale BC	529.351	Tappen	Kamloops BC	535.70
Sweetsburg	Brome-	535.3	*Tara	Bruce O	529.189
	Missisquoi Q		Tarbot	Cape Breton N.-	North River 365
				Victoria NS	or via North
Sweet's Corners...	Colchester-	Newport 562			Sydney
	Hants NS		Tarbotvale	Cape Breton N.-	Englishtown
†Sweetwater	Cariboo BC	Dawson Creek 645	†Tarentorus	Victoria NS	365
*Swift Current...	Swift Current	535.149-162-163		Algoma W R. O	via Sault Ste.
		-174-182-225, 240			Marie
Swords	Parry Sound O	529.215	Targetville	Kent NB	Harcourt 529
†Sybouts	Weyburn Sask	Gladmar 535	Tarnopol	Humboldt S	529.290
*Sydenham	Frontenac-	529.140	†Tarrys	Kootenay W. BC	535.72
	Addington O		†Tartigou	Matapedia-	528
				Matane Q	

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R.R. STATION. SEE KEY, PP. 81-87	POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED OR NEAREST R.R. STATION. SEE KEY, PP. 81-87
*Thorold South..	Welland.....O	Thorold 529, 641	*Tobermory.....	Bruce.....O	438.1 or Wiarton
Thorsby.....	Wetaskiwin.....A	535.244	†Tobin.....	Témiscouata.....Q	529.50 [529
†Thrasher.....	Rosetown- Biggar.....S	535.146	†Tobique Narrows.....	Victoria- Carleton.....NB	535.310
†Three Brooks..	Victoria- Carleton.....NB	535.310	Tobique River..	Victoria- Carleton.....NB	Currie 535
Three Creeks... Three Fathom Harbour.....	Peace River.....A Halifax.....NS	Peace River 645 529.16 (R R name Fathom)	Tod Creek.....	MacLeod.....A	Lundbreck 535
†Three Forks... †Three Hills..952	Kootenay W. BC Red Deer.....A	535.82 529.316	Tod Inlet.....	Nanaimo.....BC	via Victoria
Three Lakes... Three Mile Plains	Beauce.....Q Colchester- Hants.....NS	Mégantic 535, 675 562.1	Todmorden.....	York E R.....O	Part of Toronto
†Three Rivers... Three Valley... Throne.....	(see Trois Kamloops.....BC Acadia.....A	Rivieres) 535.70 535.233	Tofield.....	Vegreville.....A	529.245-316
Thrusms.....	Kootenay W. BC	535.72	*Tofino.....	Comox- Alberni.....BC	450.2, 227
Thunder Beach..	Simcoe E R.....O	Penatung 529	*Togo.....	263 Yorkton.....S	529.259
Thunder Creek..	Swift Current..	529.289	Toimela.....	Port Arthur...O	Pt. Arthur 529,535
†Thunder River..	Charlevoix- Saguenay.....Q	348.2, 123 (Rivière au Tonnerre PO)	Tolsted.....	Leeds.....O	Jasper 535
Thurlow.....	Comox-Alberni BC	Shoal Bay 455	Tolland.....	Battle River...A	Vermilion 529
†Thurlow.....	Hastings S R...O	Belleville 529, 535	Tolstoi.....	Provencher...M	529.224
*Thurso.....1295	Labelle.....Q	535.18	Tomahawk.....	Jasper-Edson..A	Cainford 529
Thurstonia Park.	Victoria.....O	Dunford 535	Tomifobia.....	Stanstead.....Q	675
Thwaites.....	Timiskaming...O	Thornloe 649	Tomiko.....	Timiskaming...O	649
†Tibemont.....	Chapleau.....Q	529.119	Tompkins.....	440 Maple Creek..S	535.225
Tichborne.....	Frontenac- Addington...O	535.50-61	†Tompkins Landing.....	Peace River...A	443
Tichfield.....	Rosetown- Biggar.....S	529.257-274	†Tompkinsville..	Antigonish- Guysboro.....NS	via Guysboro
Ticouape.....	Lake St. John- Roberval.....Q	529.106	Tomstown.....	Timiskaming...O	Heaslip 649
Tiddville.....	Digby-Annap- olis-Kings...NS	Digby 562	†Tondern.....	Port Arthur...O	529.131
Tide Head.....	Restigouche- Madawaska NB	529.50-52	Tonkin.....	Yorkton.....S	529.278
Tidnish.....	Cumberland...NS	Baie Verte 529	Topland.....	Jasper-Edson..A	Barrhead 645
Tiger Hills.....	Humboldt.....S	535.176	Topley.....	Skeena.....BC	529.350
Tiger Lily.....	Jasper-Edson..A	Barrhead 645	Torbar.....	Antigonish- Guysboro...NS	368
*Tignish.....	Prince.....PEI	529.1	Torbrook.....	Digby-Annap- olis-Kings...NS	Wilmot 562 or Middleton 529
*Tilbury.....2,155	Kent.....O	535.42, 623.34	Torbrook Mines..	Digby-Annap- olis-Kings...NS	Wilmot 562 or Middleton 529
Tilley Road.....	Gloucester...NB	Tracadie 529	Torbrook West..	Digby-Annap- olis-Kings...NS	Nictaux 529 or Middleton 529
Tilley Station.192	Medicine Hat..A	535.225	Torch River.....	Melfort.....NS	White Fox 535
Tillcum.....	Nanaimo.....BC	via Victoria	Torlea.....	Camrose.....A	529.245
*Tillsonburg.4,002	Oxford.....O	623.34, 535.46, 529.198-209 712	†Tormentine....	Westmorland NB	(see Cape Tor- mentine)
†TillsonburgJunc	Oxford.....O	529.198-209,712	*Toronto.667,457	Broadview...O	
Tilney.....	Moose Jaw.....S	529.268		Danforth...O	
*Tilston.....	Souris.....M	535.106		Davenport...O	
*Timagami.....	Timiskaming...O	649, 418		Eglinton...O	
†Timagami Lodge	Timiskaming...O	418		Greenwood...O	
Timberlea.....	Halifax.....NS	529.25		High Park...O	
Timberlost.....	N. Battleford..S	Big River 529 or Leoville 535		Parkdale...O	
Timberton.....	Dauphin.....M	529.259		Rosedale...O	
Timeu.....	Jasper-Edson..A	Barrhead 645		St. Pauls...O	
*Timiskaming Station.....2,168	Pontiac.....Q	535.26		Spadina...O	
*Timmins.28,790	Cochrane.....O	649.3		Trinity...O	
Tineap.....	Leeds.....O	Brockville 529,535		York E., S., & W	529.83-130- 185-193-207
†Tingley.....	St. John- Albert.....NB	Albert 529			535.34-35-44- 48
Tingwick.....	Drummond- Arthabaska...Q	529.84	*Postal Terminal. A.....	Union Station...	530 329.2-3-10-14 364 160,240
Tintagel.....	Skeena.....BC	529.350	*Station B.....	Adelaide W. & Spadina.....	
Tiny.....	Mackenzie...S	529.259	*Station C.....	1117 Queen St. W	
†Tioga.....	Dufferin-Simcoe O	529.191	*Station D.....	338 Keele St...	
Tionaga.....	Algoma E R...O	529.131	*Station E.....	807 Bathurst St.	
†Tisdale.....1,469	Melfort.....S	529.232, 535.144	*Station F.....	675 Yonge St...	
Titanic.....	Prince Albert..S	Duck Lake 529 or Carlton 529	*Station G.....	765 Queen St. E.	
†Titus.....	Richmond-Wolfe Q	529.82	*Station H.....	145 Main St...	
†Titusville.....	Royal.....NB	Hampton 529	*Station I.....	685 Danforth Ave.	
†Tiverton.....282	Bruce.....O	Kincardine 529	*Station J.....	2384 Yonge St...	
†Tiverton.....	Digby-Annap- olis-Kings...NS	369.4 or Digby 562	*Station K.....	937 St. Clair W.	
Tlell.....	Skeena.....BC	Skidegate 459	*Station L.....	2220 Queen St. E.	
				Bedford Park...	
				3298 Yonge St...	
				*Bleeker Street..	
				199 Wellesley St.	
				Bloor Street.....	
				378 Bloor St. W.	
				*Broadway Ave... 583 Gerrard E..	
				1512 Dundas St. W	
				*Carlton Street... 1 Carlton St...	
				Centre Island... 19 Manitou Rd..	
				*Clinton Street... 590 College St...	
				*Coleman..... 2740 Danforth Av	
				*Davisville..... 1925 Yonge St...	
				*Deer Park..... 1485 Yonge St...	
				*Dundas Street... 154 Ossington Av.	
				*Earls Court..... 74 Boon Ave....	
				Lee Avenue..... 2122 Queen St. E	

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*Mount Dennis	1154 Weston Rd.		Triton Fishing..	Portneuf.....Q	529.105 (R R n. Triton Club)
*New Toronto..	131 6th Street...		Club (Summer Office)		
*Parkdale.....	1372 Queen St. W		Trochu.....515	Red Deer.....A	529.316
*Peter Street..	299 Queen St. W		Trois Pistoles...	Remouski.....Q	529.50, 351
*Queen St. East	310 Queen St. E.		2,176		
*Spadina Ave..	345 Spadina Ave		*Trois Rivières..	Three Rivers...Q	535.19-21-29, 529.88, 329.6-8, 529.115 [122]
*Swansea.....	76 Windermere Ave.		Trois Saumons...	Montmagny-L'Islet...Q	529.115
Tadmorden.....	1129 Broadview A.		Trois Saumons Station	Montmagny-L'Islet...Q	529.115
*Wychw'od P'rk	18 Vaughan Rd.		Trojan.....	Rosthern.....S	Colonsay 535
*Torquay.....287	Weyburn.....Sask	535.152	Trossachs.....	Weyburn.....Sask	535.170
Torrance.....	Muskoka-Ontario.....O	529.130	Trottier.....	Drummond-Arthabaska..Q	Princeville 529
Torrington.....	Red Deer.....A	535.251	†Troup.....	Kootenay W. BC	535.69
Torryburn.....	St. John-Albert NB	529.42	Trout Brook...	Northumberland NB	Newcastle 529
*Tory Hill.....	Victoria.....O	529.149			
Tothill.....	Medicine Hat..A	Dunmore 535			
*Tolnes.....	Kindersley.....S	535.146			
*Tottenham...561	Dufferin-SimcoeO	529.192, 535.48			
Totzke.....	Rosthern.....S	529.249-260	*Trout Creek.370	Kootenay W. BC	535.170
Touchwood.....	Yorkton.....S	529.245	Trout Lake.....	Nipissing.....O	649
Tourelle.....	Gaspé.....Q	Ste. Anne des Monts 348.1	Trout Mills.....	Inverness-Richmond..N S	Orangedale 529
Tourville.....	Kamouraska...Q	Monk 529	Trout River.....	Glochester..N B	Tracadie 529
†Toussaint.....	Restigouche-MadawaskaNB	via Edmundston			
Toutes Aides..	Dauphin.....M	Rorketon 529	Trout Stream...	Perth.....O	Listowel 529
†Townsend Ctre.	Norfolk.....O	623.34	Trowbridge.....	Wentworth...O	Harrisburg 529
Tracadie.....	Glochester..N B	529.60	Troy.....	Inverness-Richmond..N S	529.33
Tracadis.....	Antigonish-Guysboro'..NS	529.17			
†Tracadie.....	Queen's..P E I	529.3	*Truax.....95	Moose Jaw Sask	529.268
Tracadie Beach.	Glochester..N B	Tracadie 529	†Trudeau.....	Port Arthur..O	535.66
Tracadie Cross.	Queen's..P E I	Tracadie 529	Trudel.....	Glochester..N B	Burnsville 529
Tracy.....	York-Sunbury..N B	535.307	*Truro.....10,272	Colchester-Hants.....N S	529.12-13, 562.4
Trafalgar.....	Halton.....O	Oakville 529, 535	*Tuberosa.....	Rosetown-Biggar.....S	535.147
*Trail.....9,392	Kootenay W. BC	535.78	†Tudor.....	Bow River..Alta	535.240
Trait Carre.....	Gaspé.....O	Gaspé 529	Tufnell.....	Yorkton.....S	535.156
†Tralee.....	Perth.....O	Listowel 529	Tufts Cove.....	Halifax.....N S	Dartmouth 529
†Tramore.....	Renfrew S R..O	Killaloe 529	Tugaske.....201	Moose Jaw..S	535.153
Tramping Lake.	Kindersley.....S	535.167	Tullameen.....	Yale.....B C	535.91
			Tulliby Lake...	Athabaska..A	Marwayne 535
			Tullis.....	Rosetown-Biggar.....S	529.274
Tranquille.....	Kamloops...B C	529.347, 535.70	Tulsequah.....	Skeena.....BC	via Juncoau, Alaska
*Transcona 6,132	St. Boniface..M	529.160	Tunstall.....	Maple Creek..S	535.145
†Trapp Lake...	Kamloops...B C	Kamloops 535	Tupper Creek...	Cariboo.....B C	645.1 (Ry. name Tupper)
†Traveller's Rest	Prince...P E I	529.1 [529]			
Travers.....	Macleod..A	535.242	†Tupperville...	Digby-Annapolis-Kings..NS	562.1
Traverse Bay...	Springfield...M	Albert 529			
Traynor.....	Kindersley...S	535.158	Tupperville.....	Lambton-Kent O	656.3
†Treadwell...	Prescott.....O	Plantagenet 535	Turbine.....	Nipissing.....O	535.67-68
Trecession.....	Chapleau.....Q	Amos 529	†Turcoote.....	Dorchester...Q	St. Malachie 529
†Treelon.....	Maple Creek..S	Clmax 535	Turgeon.....	Glochester..N B	529.50
*Treebank.....	Macdonald..M	535.119	Turin.....	Macleod..N B	535.237
†Trefoil.....	Acadia.....A	529.328, 535.249	Turkey Point...	Norfolk.....O	Victoria 529
Tregarva.....	Lake Centre..S	535.159	Turners.....	Brace.....O	529.188
Treherne.....	Macdonald..M	535.119	Turner Valley1157	Calgary ER..A	Okotoks 535
Tremblay.....	Dorchester...Q	Ste. Justine 675	Turnerville.....	Kent.....O	Ennett 656
Tremblay Settlement	Glochester..N B	Petit Rocher 529	Turriff.....	Hastings-Peterboro'..O	529.147
Trenholm.....	Drummond-Arthabaska..Q	Richmond 529			
Frentham.....	Provencher..M	Carey 535	Turtle Beach...	N. Battleford..S	Spruce Lake 529
Trenton.....2,699	Pictou.....N S	529.20	Turtle Creek...	St. John-Albert...N B	529.66
*Trenton.....8,323	Hastings S...O	529.83-147, 535.50			
		Havelock 535	Turtleford...273	The Battlefords	529.262-283
Treni River....	Northumberland O		Turtle Lake.....	Parry Sound..O	Swords 529
			*Tusket.....	Shelburne-Yarmouth-ClareNS	529.27
†Trepanier.....	Yale.....BC	460, 445.6	Tutela.....	Brant.....O	Sub P.O. of Brantford
Treudale.....	Swift Current..S	535.172	†Tuxedo.....67	Winnipeg S...M	Suburb of Wpg
Triangle.....	Peace River..A	High Prairie 645	Tuzford.....104	Moose Jaw Sask	535.153
*Tribune.....118	Weyburn.....Sask	535.152	Tway.....	Humboldt...S	535-176
†Tring Junction	Beauce.....Q	675, 675.2	*Tweed...1,343	Hastings S...O	535.34
†Trinity.....	Essex S R...O	Leamington 623,	Tweedie Brook...	Kent.....N B	Richibucto 529
†Trinity Bay...	Charlevoix-Saguenay...Q	348.2, 349.2, [556] 123	Tweedsmuir.....	Prince Albert..S	Prince Albert 529
†Trinity Valley	Yale.....B C	Lumby 529, 535			
Triple Bay Park	Simcoe ER...O	Port McNicoll 535	Twin Bræ.....	Dauphin.....M	Inglis 535
Tristram.....	Wetaskiwin...A	Bashaw 529	†Twin Butte....	Macleod.....Alta	Pincher 535
			†Twin City.....	Fort William..O	529.132

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†Twin Elm.....	Carleton.....O	529.140	†Upper Barney's River	Pictou.....N S	Barney River 529
†Twin Falls.....	Cochrane.....O	529.140	Upper Big Tracadie	Antigonish-Guysboro'. N S	Monastery 529
Turning.....	Red Deer.....Alta	529.316	Upper Blackville	Northumberland N B	529.79
Twin River.....	Lethbridge.....Alta	Milk River 535	Upper Blackville Bridge	Northumberland N B	Upper Blackville 529
Twin Rock Valley	Inverness.....Richmond. NS	Strathlorne 529	Upper Blandford	Queens-Lunenburg NS	East River 529
Twin Valley.....	Wood Mountain S	Scout Lake 535	Upper Branch.	Queens-Lunenburg NS	Pinehurst 529
Two Creeks.....	Brandon.....M	535.108	†Upper Brighton.	Victoria-Carleton. N B	Hartland 535
Two Hills.....289	Vegreville.....A	535.164	UpperBuctouche	Kent.....N S	St. Anthony 529
Two Lakes.....	Vegreville.....A	Spedden 529	Upper Burlington	Colchester-Hants. NS	Scoth Village 562
Two Rivers.....	Cariboo.....B C	Dawson Creek 645 or via Fort St. John 529.214 [PO]	Upper Cape.....	WestmorlandNB	Melrose 529
†Two Rivers...	Victoria.....O	529.214 [PO]	Upper Caraqueet.	Gloucester. N B	529.60
†Tye.....	KootenayWR.BC	535.69 (Bayonne)	Upper Charlo...	Restigouche-MadawaskaNB	Charlo 529
†Tye.....	Skeena.....B C	529.350	Upper Chelsea ..	Queens-Lunenburg NS	Pleasant River 529
*Tyndall.....	Springfield. M	535.102	†Upper Clements	Digby-Annapolis-Kings. NS	562.1
†Tynehead.....	N. Westminster. B C	Port Mann 529	Upper Clyde River	Shelburne-Yarmouth-ClareNS	Shelburne 529
Tyner.....	Kindersley.....S	529.273	Upper Derby...	Northumberland N B	529.79 (R R n Park)
Tyne Valley.....	Prince.....P E I	529.1 (R R name Port Hill)	Up. Dorchester	WestmorlandNB	529.12
Tyrantite.....	Timiskaming...O	Elk Lake 649	†Upper Dover	WestmorlandNB	Monoton 529
*Tyronce.....	Durham.....O	Bowmanville 529.535	†Upper Dundee	Restigouche-MadawaskaNB	Eel River 529
*Tyronce.....	Weyburn...Sask	535.150	Upper Economy..	Colchester-Hants. ....NS	Londonderry 529
†Uchi Lake.....	Kenora.....Rainy River O	156 or Hudson 529	Upper Falmouth.	Colchester-Hants. ....NS	Falmouth 562
*Uciulet.....	Comox-Alberni...B C	450.2, 456, 227	Upper Fraser....	Cariboo.....BC	529.350
Udney.....	Muskoka-Ontario...O	529.130	Upper Gagetown.	Royal.....N B	529.58, 390
Udora.....	York N R.....O	Sunderland 529 or Pefferlaw 529	Upper Glencoe.	Inverness-Richmond.N S	Glencoe 529
Uffington.....	Muskoka-Ontario...O	Bracebridge 529	†Upper Glen....	Antigonish-Guysboro. NS	Antigonish 529
†Ufford.....	Muskoka-Ontario...O	Utterson 529	†Upper Goshen.	St. John-Albert...N B	Elgin 529
†Uthoff.....	Simcoe E R...O	529.173, 535 55	UpperGrandMira	Inverness-Richmond. NS	via Sydney N S
†Uigg.....	Queen's P E I	529 5 (Kinross)	†UpperGreenwith	Royal.....N B	McPhersons 529
Ukalta.....	Vegreville.....A	Andrew 535 [PO]	†Upper Hampstead	Royal.....N B	McAlpines 529
Ukraina.....	Dauphin.....M	529 232	Upper Hat Creek	Kamloops...B C	Ashcroft 535, 529 or Pavil. 562.4 [ion 650]
Ullawater.....	Muskoka-Ontario...O	Utterson 529	Upper Kennetcook	Colchester-Hants....NS	
Ulva.....	Inverness-Richmond. NS	Inverness 529	Upper Kent....	Victoria-Carleton. N B	535-309
Ulverton.....	Drummond-Arthabaska..Q	Richmond 529	†Upper Keswick.	York-Sunbury NB	535-301
Uncas.....	Vegreville.....A	529.245	UpperKingsburg	Queens-Lunenburg NS	Lunenburg 529
Underhill.....	Northumberland N B	529.79	Upper La Have..	Queens-Lunenburg NS	Bridgewater 529
Underhill.....	Souris.....M	529.223	Upper Lakeville.	Halifax.....N S	Musquodoboit Harbour 529
Underwood.....	Bruce.....O	Port Elgin 529	Upper Lawrence-town	Halifax.....N S	Naugle 529
†Uniacke.....	Chapleau.....Q	529 120	Upper Leitch's Creek	Cape Breton N-Victoria...NS	Leitches Creek 529
Union.....	Elgin.....O	via St. Thomas 529.13	†Upper Loch Lomond	St. John-Albert NB	via Saint John
†Union.....	Colchester-Hants....NS		Upper Lynn.....	Vancouver N.BC	via N. Vancouver
†Union.....	Queen's P E I	529 3	Up. Main River	Kent.....N B	Harcourt 529
Union Bay.....	Comox AlberniBC	535.90, 715, 450.7	Upper Margaree.	Inverness-Richmond. NS	Strathlorne 529
Union Creek.....	Peterboro' WR O	Kinmount 529	†Upper Mauger-ville	Royal.....N B	390 or Barker 535
Union Mills.....	Charlotte.....N B	St. Stephen 535	Upper Melbourne	Richmond-Wolfe O	Richmond 529
Union Point.....	Provenceher...M	529.221, 585.2, 647	†Up. Middleboro River	Cumberland N S-Cape Breton N-Victoria...N S	Pugwash Jct. 529 via Baddeck, N S
Union Road.....	Queen's P E I	Union 529			
*Unionville.....	York E R.....O	529.177 [158]			
*Unity.....817	TheBattlefords S	529.245-291, 535			
Universite St. Joseph	Westmorland.NB	College Bridge 529			
University	Middlesex E...O	Sub P.O. of London			
University Hill..	VancouverSo..BC	Sub P.O. of Vancouver			
Uno.....	Marquette.....M	529.245			
Uno Park.....	Timiskaming...O	649			
Unwin.....	The Battlefords. S	535.164			
Upham.....	Royal.....N B	Hampton 529			
Uphill.....	Victoria.....O	Victoria Road 529			
Uplands.....	Carleton...Ont.	St. Ottawa			
UpperAbougogin	WestmorlandNB	Shediac 529			
Upper Baddeck..	Cape Breton N S	via Baddeck. N S			
Upper Balmoral	Restigouche-MadawaskaNB	Eel River 529			

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Upper Mills....	Charlotte... N B	St. Stephen 535 or via Baring, Me., U.S.A.	Val Alain.....	Lotbiniere.... Q	529 86
Upper Musquodobit	Halifax... N S	529.16	Val Albert.....	Cochrane..... O	Kapuskasing 529
†Upper Nappan	Cumberland N S	Amherst 529	Val Barrette. 489	Labelle..... Q	535.23 (R R name Barrette)
Upper Nelson....	Northumberland	Quarryville 529	Valbrand.....	Prince Albert... S	Crawwood 529
Upper New Corn- wall	Queens... N B	Manouche Bay 529	Val Brulant 953	Matapedia- Matane..... Q	529.50
Upper New Har- bour	Antigonish- Guysboro'. N S	Isaac's Harbour 368	Val Caron.....	Nipissing..... O	Sudbury 529, 535
Upper New Horton	St. John- Albert... N B	Albert 529	Valcartier Station	Quebec- Montmorency Q	529.105
Upper Newport..	Colchester- Hants..... NS	Brooklyn 562	Valcartier.....	Quebec- Montmorency Q	Loretteville 529
Upper Northfield	Queens- Lunenburg NS	Northfield 529	Val Clermont..	Chapleau... N B	La Sarre 529
Upper Pockmouche	Gloucester... N B	Waugh 529	Val Comeau...	Gloucester... N B	Tracadie 529
Up. Port Latour..	Shelburne-Yar- mouth-Clare NS	Port Clyde 529	Val Cote.....	Cochrane..... O	529.154
Upper Rawdon...	Colchester- Hants..... NS	Kennetcook 562	Valcote.....	Shefford..... Q	535.8
Upper Rexton....	Kent..... N B	Rexton 529	Val d'Amour	Restigouche- Madawaska NB	Campbellton 529
Upper Rockport.	Westmorland NB	Dorchester 529	Val David.....	Terrebonne... Q	535.23
Upper Sackville.	Westmorland NB	529.54	Val des Bois...	Hull..... Q	Buckingham 535
Upper St. Andre	Westmorland NB	Shediac 529	Val d'Espoir...	Gaspe..... Q	Perce 529
Upper St. Maurice	Kent..... N B	Ructouche 529	*Val d'Or... 4,385	Pontiac..... Q	529.119
Upper St. Rose...	Gloucester... N B	Inkerman 529	Val Doucet.....	Gloucester... N B	Burnsville 529
Upper St. Simon	Gloucester... N B	Shaqquet 529	Val du Lac.....	Hull..... Q	Wakefield 535
Upper Shag Harbour	Shelburne-Yar- mouth-Clare NS	Shag Harbour 529	Val Emard.....	Medicine Hat A	Medicine Hat 535
Upper Sheila....	Gloucester... N B	Tracadie 529	Val Emard.....	Wright..... Q	Maniwaki 535
Upper Siegas....	Restigouche- Madawaska NB	Siegas 535, 529	Val Emard.....	Wright..... Q	Maniwaki 535
Upper Smithfield	Antigonish- Guysboro'. NS	Sunnybrae 529	Val Emard.....	Wright..... Q	Maniwaki 535
Upper South River	Antigonish- Guysboro'. NS	South River 529	Val Emard.....	Wright..... Q	Maniwaki 535
Upper South West Mabou	Inverness- Richmond NS	Glencoe 529	Val Emard.....	Wright..... Q	Maniwaki 535
Upper Spring-... field	Antigonish- Guysboro'. NS	South River 529	Val Emard.....	Wright..... Q	Maniwaki 535
*Upper Stewiacke	Colchester- Hants..... NS	Upper Musquod- boit 529	Val Emard.....	Wright..... Q	Maniwaki 535
Upper Sumas....	Fraser Valley BC	514	Val Emard.....	Wright..... Q	Maniwaki 535
Upper Taotallon	Halifax... N S	French Village 529	Val Emard.....	Wright..... Q	Maniwaki 535
Upper Tilley Rd	Gloucester... N B	Tracadie 529	Val Emard.....	Wright..... Q	Maniwaki 535
Upper Vaughan..	Colchester- Hants..... NS	Windsor 562	Val Emard.....	Wright..... Q	Maniwaki 535
Upper.....	Cape Breton N-	Iona 529	Val Emard.....	Wright..... Q	Maniwaki 535
Washabuck	Victoria... N S	via Yarmouth N S	Val Emard.....	Wright..... Q	Maniwaki 535
Upper Wedgeport	Shelburne-Yar- mouth-Clare NS	Pubnico 529	Val Emard.....	Wright..... Q	Maniwaki 535
Upper West Pubnico	Shelburne-Yar- mouth-Clare NS	Drum Head 368	Val Emard.....	Wright..... Q	Maniwaki 535
Upper West... New Harbour	Antigonish- Guysboro'. N S	via Whitehead	Val Emard.....	Wright..... Q	Maniwaki 535
Upper Whitehead	Antigonish- Guysboro'. N S	529.27	Val Emard.....	Wright..... Q	Maniwaki 535
Upper Wood....	Shelburne-Yar- mouth-Clare NS	535.309	Val Emard.....	Wright..... Q	Maniwaki 535
Upper Woodstock	Victoria- Carleton... N B	535.51	Val Emard.....	Wright..... Q	Maniwaki 535
*Upsala.....	Fort William O	529.52	Val Emard.....	Wright..... Q	Maniwaki 535
Upsalquitch....	Restigouche- Madawaska NB	529.173	Val Emard.....	Wright..... Q	Maniwaki 535
Uptergrove.....	Muskoka- Ontario NR O	529.82	Val Emard.....	Wright..... Q	Maniwaki 535
Upton..... 735	St. Hyacinthe- Bagot..... Q	South Maitland 562	Val Emard.....	Wright..... Q	Maniwaki 535
Urbania.....	Colchester- Hants..... NS	535.149	Val Emard.....	Wright..... Q	Maniwaki 535
Uren.....	Swift Current... S	529.350	Val Emard.....	Wright..... Q	Maniwaki 535
†Uring.....	Cariboo... B C	529.276	Val Emard.....	Wright..... Q	Maniwaki 535
Usherville.....	Mackenzie... Sask	529.350	Val Emard.....	Wright..... Q	Maniwaki 535
Ush.....	Skeena... B C	529.350	Val Emard.....	Wright..... Q	Maniwaki 535
Usona.....	Wetaskiwin... A	Ponoka 535	Val Emard.....	Wright..... Q	Maniwaki 535
*Utopia.....	Charlton... N B	535.312	Val Emard.....	Wright..... Q	Maniwaki 535
Utopia.....	Dufferin-Simcoe O	529.194	Val Emard.....	Wright..... Q	Maniwaki 535
*Uttersen.....	Muskoka/Ontario O	529.193	Val Emard.....	Wright..... Q	Maniwaki 535
*Uzbridge... 1,406	Muskoka/Ontario O	529.177	Val Emard.....	Wright..... Q	Maniwaki 535
Vaillancourt....	Kamouraska... Q	Monk 529	Val Emard.....	Wright..... Q	Maniwaki 535

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Val St. Gilles	Chapleau.....Q	La Sarre 529	Vennachar.....	Frontenac-Addington...O	Lavant 535
†Val St. Michel... 316	Quebec-MontmorencyQ	529.105	Venosta.....	Wright.....Q	535.27
Val St. Patrice...	N'thumberl'dNB	Rogersville 529	Venot.....	Grenville-Dundas...O	Spencerville 535
Val Sennerville...	Pontiac.....Q	Val d'Or 529	Vera.....	The BattlefordsS	529.245
Val Soucy.....	Vegreville.....A	Redwater 529	Verchères... 906	Richelieu-Verchères...Q	529.108
Val Tetreau.....	Hull.....Q	(Sub. P.O. of Hull)	†Verdant Valley.	Bow River.....A	Drumh'ler 529, 535
Val Viger.....	Labelle.....Q	Barrette 535	*Verdun... 67,349	Verdun.....Q	Suburb of Montreal
*Vananda.....	Comox-AlberniBC	455	Verigin... 248	Mackenzie...S	529.259
†Vanbrugh.....	Renfrew S R...O	Eganville 535, 529	Verle.....	Swift Current S	535.139
Van Bruyssel....	Portneuf.....Q	529.105	Vermette.....	St. Boniface...M	Grande Pointe 535
Vance.....	Rosetown-Biggar...S	535.158	*Vermilion 1,630	Battle River Alta	529.260
*Vancouver 275,353	Vancouver Cntr Vancouver E N. & S.	535.70, 585.13 514, 529.347, 631, 650.1, 708.	Vermilion Bay... Kenora	Rainy River. O	535.51
	Vancouver Burrard B C	450.1, 3-6-7-8 u 455, 465, 226, 227	†Vernal.....	Antigonish-Guysboro' NS	South River 529
*Station B...	290 Hastings St. E	229, 231, 235, 241	†Verndale.....	Humboldt... Sask	Lake Lenore 529
*Station C...	3100 Main St.		Verner.....	Nipissing...O	535.66
*Station D...	1535 W. Broadway		*Vernon... 5,209	Yale.....B C	535.74-76-80, 529 351-352
*Station E...	2144, 41st Ave. W			Carleton...O	Osgoode Sta. 535
Fraser Avenue...	4156 Fraser Ave.	(Vancouver)	†Vernon.....	Queen's... P E I	529.5
*Vancouver Heights	3918 Hastings E.	(Sub P.O. of)	Vernon Bridge...	Queen's... P E I	529.5 (R R name)
Vanderhoof... 350	Cariboo... B C	529.350	Vernon River...	Queen's... P E I	529.5 (Vernon)
†Vandorf.....	York N R...O	529.130	Vernonville...	Northumberl'd O	Grafton 529, 535
Vandry.....	Chapleau...Q	529.120	Verona.....	Frontenac-Addington...O	535.61
*Vanduzee...	Qu'Appelle Sask	529.258	Verret.....	Restigouche-Madawaska NB	via Edmundston, NB
Vaneasa.....	Norfolk...O	703 or via Waterf'd	†Versailles...	St. John's-Iberville...Q	335.3, 529 90
Vaneasi.....	Battle River...A	Paradise Val'y 535	Verwood... 155	Napierville...Q	535.170
Vanguard... 285	Peace Creek...S	535.163	Vesper.....	Wood Mount'n S	535.182
*Vankleek Hill... 1,435	Prescott...O	529.212, 535.31	Vestfold...	Maple Creek...S	Inwood 529
			Vesuvius.....	Portage la Prairie M	Wolfville 562
Vankoughnet...	Muskoka-Ontario...O	Bracebridge 529	Veteran... 191	Digby-Annapolis-King's NS	535.233
†Vannes.....	Selkirk...M	Eriksdale 529	†Viamede...	Acadia...A	535.233
Vanvrena...	Peace River...A	Fairview 645	Vianney.....	Peterboro' WR.O	Lakefield, 529
Vanscoy... 108	Rosetown-Biggar...S	529.252		Megantic-Frontenac...Q	Plessisville 529
Vantage... 66	Wood Mount'n S	535.168	Vibanc... 263	Weyburn...S	529.258
Van Wagners Beach.....	Wentworth...O	via Hamilton	Viceroy... 218	Wood Mount'n S	535.170 [535
Van Winkle...	Cariboo... B C	Quesnel 650	Vickers Heights...	Fort William...O	Fort William 529,
†Varcoe...	Brandon...M	535 109-111	†Vicoosa...	Vancouver B C	via Vancouver, BC
Varennes... 781	Richelieu-Verchères...Q	529.108	Victoire...	N. Battleford...S	Ormeaux 535
Varna.....	Huron-Perth...O	Brucefield 529	*Victoria 44,068	Victoria... B C	535.88, 529.346, 450.1-2-6, 464, 240
Varnay...	Grey-Bruce...O	529.180	*Dockyard...	Nanaimo... B C	
Vars.....	Russell...O	529.211	Royal... N B		529.58, (Greenwich Hill PO)
Varsity View...	Portage la Prairie M	via Winnipeg	Victoria.....	Victoria-Carleton... N B	Hertland 535
Vasey...	Simcoe E R...O	Victoria Har. 529	†Victoria.....	Cumberland NS	Conn Mills, 529
Vassan...	Pontiac...Q	Val d'Or 529	*Victoria... 1,026	Queen's... P E I	Bradalbane 529
Vassar...	Ponchever...M	529.238	Victoria Beach...	Digby-Annapolis-Kings...NS	Digby 562
Vauban...	Témiscouata...Q	700	Victoria Beach...	Springfield... M	529.240
Vauchuse...	Joliette...Q	535.21	Victoria Bridge...	Inverness-Richmond...NS	via Sydney
	L'Assomption-Montcalm...Q		*Victoria Harb'r. 1,026	Simcoe E R...O	529.173
†Vaucroft Beach.	Vancouver N.B.C	455	Victoria Line...	Inverness-Richmond...NS	River Denys 529
Vaudreuil... 506	Vaudreuil-Soulanges...Q	529.83, 535.3-33	Victoria Mills...	York-Sunbury NB	Fredericton 529, 535
Vaughan.....	Colchester-Hants...NS	Windsor 562	Victoria Mines...	S. Cape Breton...NS	New Waterford 698
†Vauquelin.....	Gaspé...Q	Barachois 529	Victoria Mines...	Nipissing...O	535.67
Vautour...	Kent... N B	Rogersville 529	†Victoria Plains...	Regina... Sask	529.254
Vautrin...	Pontiac...Q	Amos 529	Victoria Road...	Victoria...O	529.170
†Vauvert...	Lake St. John-Roberval...Q	Dolbeau 529	*Victoriaville... 8,518	Drummond-Arthabaska...Q	529.84-88
Vauzhall...	Medicine Hat...A	535.242	Vidir... 78	Selkirk...M	Arborg 535
Vavenby...	Kamloops... B C	529.347	Vidara...	Maple Creek...S	535.170
Vawn... 60	The Battlefords S	529.262	Vieille Eglise...	Lotbinière...Q	Fortierville 529
Vedder Crossing...	Fraser Valley BC	Sardis 514	Vien...	Lotbinière...Q	529.113
Vegreville... 1,563	Jasper-Edson...A	Barrhead 645	*Vienna... 260	Elgin...O	535.46
Veillardville...	Vegreville...A	529.260, 315,	Vienneau...	Northumberl'd NB	Rogersville 529
†Veldt...	Mackenzie...S	529.232 [535-250			
Veleita...	Acadia...A	535.233			
Vendea...	Fort William O	Kakabeka Falls			
Vendee...	Labelle...Q	Lao Remi 529 [529			
Venice...	Athabaska...A	645-2			
Veniot...	Gloucester... N B	Bathurst 529			
Venlaw...	Dauphin... M	Wilbert Plains 529			
Venn... 51	Lake Centre...S	529.245			

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Viewfield.....	Assiniboia.....S	529.251	Vivian Station..	St. Boniface.. M	529.160
Viewlake.....	Durham.....O	Burketon 535	Vogar.....	Selkirk..... M	Mulvihill 529
Viewmount.....	Digby-Annapolis-Kings..NS	Berwick 562	†Vogel.....	Swift Current..S	535.172
†Viewpoint.....	Camrose.....A	529.315	Vogler's Cove...	Queens- Lunenburg NS	Medway 529
Viger.....	Témiscouata..Q	St. Arsene 529	Volga.....	Dauphin.....M	Winnipegosis 529
Vigneau.....	Gaspé.....A	ria Amherst	†Voligny.....	Joliette.....	535.17 (St. Thomas de Joliette P.O.)
*Viking.....526	Camrose.....A	529.245		L'Assomption- Montcalm.....Q	
Vilbois.....	Chapleau.....Q	La Sarre 529	Volmer.....	Edmonton W..	
Village Belanger.	Laval-Two Mountains..Q	St. Martin 535		Alta	Morinville, 529, 645
Village Billette..	Beauharnois- Laprairie...Q	Valleyfield 529, 633	Vonda.....261	Rosthern...Sask	529.260
Village Blier.....	Témiscouata..Q	Estcourt 529	†Vosburg.....	Kent.....O	via Chatham
Villagedale.....	Shelburne-Yar- mouth-Clare NS	Barrington 529	†Vroomanton...	Muskoka- Ontario.....O	Sunderland 529
Village des.....	Kamouraska...Q	Ste. Louise, 529	*Vulcan.....786	Macleod.....Alta	535.236
VillagedesChutes	Richmond- Wolfe.....Q	Victoriaville 529	†Waasis.....	York- Sunbury..N.B.	535.300
Village des Hurons	Quebec-Mont- morency.....Q	Loretteville 529	Waba.....	Renfrew S.R..O	Arnprior 535, 529
Village des Peres.	Lake St. John- Roberval...Q	Dolbeau 529	Wabamun.....	Jasper-Edson..A	529.320
Village La Prairie	Kent.....N.B.	Rexton 529	Wabasca.....	Athabaska...A	Slave Lake 645
†Village Mont- morency, 5.393	Quebec-Mont- morency...Q	676 (Montmorency Village P.O.)	Wabasee.....	Labelle.....Q	Mont Laurier 535
*Village Richelieu	Chambly- Rouville...Q	629 (R.R. name Richelieu)	Wabigoon.....	Kenora- Rainy River..O	535.51
Village St.....	Kent.....N.B.	Adamsville, 529, 645	Wabi-Kon.....	Timiskaming..O	418 or Timagami 649
Village St. Croix	Kent.....N.B.	Buctouche 529	Wabos.....	Algoma, W.R..O	502.1
Village St. Irene.	Kent.....N.B.	Buctouche 523	Wabowden.....	Churchill...M	529.246
Village St. Jean..	Kent.....N.B.	Rogersville 529	†Wabun.....	Timiskaming..O	649.4
Village St. Paul.	Gloucester..N.B.	Grande Anse 529	†Wadden Cove.	S. Cape Breton.	Homeville 698
Village St. Pierre	Northumberland N.B.	Rogersville 529		N.S.	
Village Villeneuve	Lake St. John- Roberval...Q	Dolbeau 529	*Wadena...562	Mackenzie...S	529.259, 535.144
†Villanova.....	Norfolk.....O	623.34	Wadhams.....	Skeena.....B.C.	455
Ville Guay.....	Levis.....Q	via Levis	†Wadhope.....	Springfield...M	183 or Great Falls 535
†Ville Lambert..	Levis.....Q	675 (P.O. St. Lam- bert de Levis)	Wadsley.....	Vancouver N.B.C.	via N. Vancouver (Sub P.O. of Vancouver)
Ville Marie, 1,001	Pontiac.....Q	535.26	Wagarville....	Frontenac- Addington..O	Parham 535
Villemay.....	Lévis.....Q	Sub. P.O. of Levis	†Wagner.....	Peace River...A	645.1
Villemontel.....	Chapleau...Q	529.120	Wahnapiatae...	Nipissing.....O	535.66 (R.R. name Wanapitai)
Villeneuve.....	Jasper-Edson..A	529.322	Wahstao.....	Vegreville...A	Bellis 529
Villeray.....	344 (St. Hubert St.)	Montreal City	Wainfleet.....	Welland.....O	529.199
Villeroy.....	Lotbinière...Q	529.86-113	*Wainwright 1261	Battle River Alta	529.245
Ville St. Joseph.	Drummond- Arthabaska..Q	Sub P.O. of Drummondville	Waitville.....	Humboldt...Sask	535.176
Ville St Pierre 4061	Mount Royal..Q	Dominion 529	Wakaw.....659	Rosthern...Sask	529.249-290
*Vilna.....322	Vegreville...A	529.318	Wakefield...275	Wright.....Q	535.27
Vilroo.....	Pontiac.....Q	Arntfield 649	Wakeham.....	Gaspe.....Q	Gaspe 529
Vimy.....	Jasper-Edson..A	529.317	Wako.....	Port Arthur...O	529.162 (R.R. name Watcomb)
Vimy Ridge	Cochrane.....O	649	Wakopa.....	Souris.....M	529.225
Vimy Ridge Mine	Megantic- Frontenac...Q	Coleraine 675	Walcott.....	Skeena.....B.C.	529.350
Vincennes.....	Champlain...Q	Champlain 535	*Waldeck...93	Swift Current..S	535.149
†Vine.....	Dufferin- Simcoe.....O	529.192	Waldemar.....	Dufferin- Simcoe.....O	535.41
*Vineland.....	Lincoln.....O	529.202	Walden.....	Queens- Lunenburg NS	Mahone Bay 529
Vineland Station	Lincoln.....O	529.202	Waldsee.....	Neepawa...NS	Glenella 529
Vinemount.....	Wentworth..O	703	Waldheim...480	Rosthern...Sask	529.261
†Vinoit.....	Labelle.....Q	Papineauville 535	Waldhof.....	Kenora- Rainy River..O	Gunne 535
Vinsulla.....	Kamloops...B.C.	529.347	Waldo.....	Kootenay E..BC	Elko 535
Vinton.....	Pontiac.....Q	535.28	*Waldron...113	Melville.....S	529.245
Violet Grove.....	Jasper-Edson..A	Entwistle 529	†Waleach.....	Fraser Valley B.C.	535.70
Violette.....	Restigouche- Madawaska..NB	via Edmundston	*Wales.....	Stormont...O	529.83
*Virden.....1,597	Brandon.....M	535.112-108, 529.223	Walford Station.	Algoma E.R..O	535.67
Virgil.....	Lincoln.....O	St. Catharines 529.641	Walhachin.....	Kamloops...BC	535.70, 529.347
Virginia.....	York N.R..O	Pefferlaw 529	Walkerburn.....	Dauphin...M	Togo, Sask., 529
Virginatown.....	Timiskaming..O	Larder Lake, 649	Walker's.....	Middlesex W.R.O	623.37
*Viscount...291	Humboldt...Sask	535.156	Walker's Cutting	Drummond- Arthabaska..Q	529.88 (Ry. name Walker Cut)
†Visitation.....	Quebec- MontmorencyQ	876	Walker's Point..	Muskoka- Ontario.....O	420 or Torrance 529 or Bala 535
*Vista.....	Marquette...M	529.230	*Walkerton 2,679	Grey-Bruce...O	529.188, 535.473
Vita.....	Provencher...M	529.224	*Walkerville	Essex E.R..O	712, 529.209, 575, 656.2, 329.14, 480.4
*Vittoria.....	Norfolk.....O	529.206	(Part of Windsor City)	Inverness- Richmond..NS	Basin Road 529
			Walkerville.....	Springfield...M	East Selkirk 585, 529

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*Wallace.....	Cumberland N S	529.15	*Waseca ... 127	The Battlefords S	529.260
†Wallace.....	Renfrew NR... O	529.147 (Princes Lake P.O.)	Wasel.....	Vegreville..... A	Bellis 529
Wallace Bridge.....	Cumberland N S	529.15	Washabuck Bridge.....	Cape Breton N S	Iona 529 or Little Narrows 364
*Wallaceburg.....	Lambton-Kent O	556.3, 329-14	Washabuck Centre.....	Cape Breton N S	364 or Iona 529
Wallace Mill.....	Matapedia-Matane..... Q	Val Brillant 529	†Washademoak.....	Royal..... N B	535.315
†Wallace Point.....	Peterboro' WR. O	Fraserville 529	†Washagami.....	Nipissing..... O	529.137
Wallacetown.....	Elgin..... A	Dutton 623, 656	Washago.....	Simcoe E R... O	529.130-193 via Kingston
Wallard.....	Maple Creek... S	Ponteix 535	†Washburn.....	Frontenac-Addington... O	
Wallbrook.....	Digby-Annapolis-Kings... NS	Grand Pré 562	Wasing.....	Nipissing..... O	529.137
Wallenstein.....	Wellington NR. O	535.37	Waskada.....	Souris..... M	535.126
†Walla.....	Parry Sound... O	529.215 (Fernglen P O)	Waskatenau... 258	Vegreville..... A	529.318
Wallwort.....	Humboldt... S	McKague 535	Waskew Lake.....	Prince Albert... S	Pr. Albert 529, 535
Walnut Grove.....	N Westminster... B C	Hammond 535	†Wassewa.....	Souris..... M	529.225
Walpole.....	Assiniboia... S	535.154	Wastina.....	Acadia..... A	Youngstown 529
Walpole Island.....	Lambton-Kent O	Port Lambton 556	Watabeag.....	Cochrane..... O	649
Walsh.....	Medicine Hat... A	535.225	†Watcomb.....	Port Arthur... O	529.162 (Wako)
Walsingham.....	Norfolk..... O	Port Rowan 529	*Waterdown... 910	Wentworth... O	535.56 (P O)
Walters Falls.....	Grey N R..... O	Chatsworth 535	†Waterfall.....	Nipissing..... O	529.130
Waltham Station.....	Pontiac..... Q	535.28	*Waterford... 1,342	Norfolk..... O	623.34, 703, 615
*Walton.....	Huron NR... O	535.37	Waterford.....	Digby-Annapolis-Kings... NS	Digby 562
Walton.....	Colchester-Hants... NS	389 or Scotch Village 562	Waterford.....	Royal..... N B	Sussex 529
Wampun.....	Provencher... M	529.224	†Water Glen.....	Wetaskiwin... A	Bashaw 529
Wamsley.....	Fort William... O	529.224 [535]	Waterhen.....	Churchill..... M	Winnipegosis 529
†Wanapitei.....	Nipissing..... O	535.66	†Waterhole.....	Peace River... A	Fairview 645
Wandering River.....	Athabaska... A	Lac la Biche 645	Waterloo.....	Queens-Lunenburg NS	Bridgewater 529
Wandsworth.....	Prince Albert... S	Carlton 529	*Waterloo... 3,173	Shefford..... Q	535.4, 529.90
Waneta.....	Kootenay W. BC	585.15	*Waterloo... 9,025	Waterloo N R. O	529.181, 578
*Wanham.....	Peace River... A	645-1	Waternish.....	Antigonish-Guysboro' N S	Sherbrooke 367 or Antigonish 529
†Wanikewin.....	Parry Sound... O	535.4f	Waterside.....	St. John-Albert... N B	Albert 529
Wanless.....	Churchill..... M	529.247	Waterside.....	Pictou..... N S	Pictou 529
Wanstead.....	Lambton W R O	529.203	Waterloo Park.....	Lethbridge... A	Cardston 535
Wanup.....	Nipissing..... O	535.49	Water Valley.....	Calgary W... A	Cremona 535
Wapah.....	Dauphin..... M	Ste. Rose 529	*Waterville... 844	Compton..... O	529.82
*Wapella... 467	Qu'Appelle Sask	535.112	*Waterville.....	Digby-Annapolis-Kings... NS	562.1
Wapiti.....	Peace River... A	Wembley 645	Waterways.....	Athabaska... A	645-2, 444, 175
Wapuke.....	Victoria-Carleton... NB	535.310	*Walford... 1076	Lambton-Kent O	529.203
Warburg.....	Wetaskiwin... A	535-244	†Walford.....	Queens-New Germany 529	
Ward.....	Dauphin..... M	Fork River 529	Watino.....	Peace River... A	645-1
†Warden.....	Camrose..... A	529.315-325 (Warden Junc. PO)	*Watrous... 1,126	Lake Centre... S	529.245
Warden... 245	Shefford..... Q	535.4	*Watson... 444	Humboldt... Sask	529.259
Warden Junc.....	Camrose..... A	Warden 529	†Watson.....	Comox-Alberni... BC	650
Wardlaw.....	Acadia..... A	529.314	Watson Lake.....	Yukon-Lanark... O	177
Wardner.....	Kootenay E BC	535.69	Watson's Corners.....	Charlottesville N B	Perth 535
Ward's Brook.....	Cumberland N S	Parrsboro 549	Watts.....	Acadia..... A	535.396-308
*Wardsville... 255	Middlesex WR... O	via Newbury, O	Watt Section, Sheet Harbour	Halifax..... N S	Sheet Harbour 368
Ware.....	Cariboo... BC	222 or Prince George 529	†Watun River...	Skeena... B.C.	455
†Warfield.....	Kootenay W. BC	535.78	Waubamick.....	Parry Sound... O	529.130 (RR n Waubamick)
*Warkworth.....	Northumberland O	Hastings 529	*Wautaushehene.....	Simcoe E R... O	529.173
Warman.....	Roslin... S	529.255-260	Waupoos.....	Assiniboia... Sask	535.150
Warmanley.....	Assiniboia... S	Kisbey 535	†Waugh.....	Jasper-Edson... A	Legal 529
†Warneford.....	Port Arthur... A	529.131	†Waugh.....	Springfield... M	584 (Indian Bay)
Warner... 370	Lethbridge... Alta	535.238	Waugh... Gloucester... N B	Prince Edward-Pictou 529	
*Warren.....	Nipissing..... O	535.66	Wawabamick.....	Lennox... O	529.234
†Warren.....	Portage la Prairie M	529.231	Wawabamick.....	Parry Sound... O	Ardbeg 529
†Warrens Landing	Churchill... M	442	Wawabamick.....	Timiskaming... O	649
Warrensville.....	Peace River... A	Grimshaw 645	Wawabamick.....	Charlotte... N B	535.306
Warrenton.....	Portage la Prairie M	529.231 (RR name Warren)	Wawabamick.....	Assiniboia... Sask	535.154
Warsaw.....	Hastings-Peterboro' O	Peterboro 529, 535	Wawabamick.....	Jasper-Edson... A	Legal 529
Wasepile.....	Vegreville..... A	529.318	Waybrook.....	Northumberland N B	Newcastle 529
Wartime.....	Rosetown-Biggar... S	529.267, 535.147	Wayton.....	Algoma W R. O	535.66
Warwick.....	Vegreville..... A	535-250	Wayton.....	Algoma W R. O	535.66
Warwick... 1504	Drummond-Arthabaska... Q	529.84	Wayton.....	Algoma W R. O	535.66
Warwick.....	Lambton-Kent O	Watford 529	Wayton.....	Algoma W R. O	535.66
Warwick.....	Northumberland	Quarryville 529	Wayton.....	Algoma W R. O	535.66
Warwick Settlement	N B		Wayton.....	Algoma W R. O	535.66
†Wasa.....	Kootenay E BC	535.84	Wayton.....	Algoma W R. O	535.66
Wasaga Beach.....	Simcoe NR... O	Stayner 529	Wayton.....	Algoma W R. O	535.66
Wasagamung.....	Marquette... M	Erickson 529	Wayton.....	Algoma W R. O	535.66

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R.R. STATION. SEE KEY, PP. 81-87		POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R.R. STATION, SEE KEY, PP. 81-87	
*Wayne.....	Bow River...A	529.315		West Arichat...	Inverness- Richmond..NS	380, 375, or Louisdale 529	
Ways Mills.....	Stanstead....A	Ayers Cliff 675		West Baccaro...	Shelburne-Yar- mouth-ClareNS	Barrington 529	
Wayward.....	Wetaskiwin...A	via So. Ed. Edmonton		Westbank.....	Yale.....B C	445.6, 460	
†Weald.....	Jasper-Edson..A	529.312		West Bathurst...	Gloucester...N B	Bathurst 529	
Weasel Creek.....	Vegreville....A	Radway 529		West Bay.....	Inverness- Richmond..NS	West Bay	
Weatherley.....	Queens- Lunenburg NS	Bridgewater 529		West Bay Centre	Inverness- Richmond..NS	Road 529	
Weaver Settlement	Shelburne-Yar- mouth-ClareNS	Weymouth 562		West Bay Road..	Inverness- Richmond..NS	West Bay Road 529	
Weaver Siding.....	Northumberland N B	529.79 (Rly. name Weaver)		West Bend.....78	Yorkton.....S	529.14	
Webb.....195	Swift Current..S	535.225		West Berlin.....	Queens- Lunenburg NS	535.173	
*Webbwood.....415	Algoma E.R..O	535.67		*Westboro.....	Carleton.....O	535.65	
Weberville.....	Peace River...A	Peace River 645		Westbourne.....	Portage la...M	535.100	
Webster.....	Peace River...A	645-1		West Branch.....	Pictou.....N S	Meadowville 529	
Webster's Corn'r	Fraser Valley B C	Haney 535		West Branch, St.	Kent.....N B	Harcourt 529	
Wedgeport...1,327	Shelburne-Yar- mouth-ClareNS	Arcadia 529		Nicholas River	Yale.....B C	535.91	
†Weed Creek.....	Wetaskiwin...A	Thorsby 535		Westbridge.....	Brome- Missisquoi...Q	535.3	
Weedon.....599	Richmond- Wolfe.....Q	675		West Brome.....	Frontenac- Addington..O	Kingston, 529, 535	
Weekes.....	Mackenzie...S	529.288		West Brook.....	Cumberland.N S	549	
Weiden.....	Dauphin.....M	Rorketon 529		West Broughton...	Lotbiniere...Q	Leeds 675	
†Weidmann.....	Lambton-Kent O	623.37		†Westbury.....	Compton.....Q	East Angus 675	
Weir.....	Argenteuil...Q	529.99		West Caledonia..	Queens- Lunenburg NS	Caledonia 529	
Weirdale.....	Prince Albert..S	535.178		Westchester Sta...	Cumberland.N S	529.12	
Weirstead.....	Pontiac.....Q	Maryland 535		West Chezzetcook	Halifax.....N S	529.16 (RR n. Pe- Bridgewater [tain])	
†Wekusk.....	Churchill....M	529.246		West Clifford.....	Queens- Lunenburg NS	529	
Welby.....	Melville.....S	529.245		†Westcock.....	WestmorlandNB	Sackville 529	
†Weldon.....	St. John- Albert...N B	529.66		West Cooks Cove	Antigonish- Guysboro' N S	Guysboro' 368, 366	
Weldon.....196	Melfort.....S	529.232		Westcott.....	Calgary W. Alta	Didsbury 535	
*Welland...12,500	Welland.....O	529.208, 623.31-34, 703, 703.2, 712, 641.1 329.14		†West Demars....	Kootenay W...BC	Glendevon 445.1	
Welland Junct...	Welland.....O	529.208-209-210 712, 703.2		West Devon.....	Prince.....P E I	529.1	
*Wellandport...	Lincoln.....O	St. Anne 703		†West Ditton.....	Compton.....Q	Scotstown 535	
†Weller.....	Frontenac- Addington..O	Kingston 529, 535		West Dublin.....	Queens- Lunenburg NS	Bridgewater 529	
*Wellesley.....	Waterloo N.R.O	Baden 529		*West Edmonton.	Edmonton W. A	(Sub P.O. of Ed- Olds 535 [monton])	
Wellfield	Northumberland N B	Chatham 529		†Westerdale.....	Red Deer...Alta	535.162	
Wellington.....	Lethbridge..Alta	535.239		†Westerham.....	Swift Current..S	Heatherton 529	
Wellington...1,036	Prince Edward- Lennox.....O	529.147		West Erinville...	Antigonish- Guysboro' N S		
Wellington.....	Comox- Alberni...B C	535.88		Western Head...	Queens- Lunenburg NS	Liverpool 529	
Wellington Sta...	Shelburne-Yar- mouth-ClareNS	Hebron 562		Western Shore...	Queens- Lunenburg NS	529.25	
Wellington Sta...	Prince.....P E I	529.1		Westrose.....	Wetaskiwin...A	Wetaskiwin 535	
†Wellman.....	Halifax.....N S	529.12		Westfield.....	Queen's- Lunenburg NS	Caledonia 529	
Wellman.....	Hastings- Peterboro'..O	Stirling 529		Westfield.....	Royal.....N B	Westfield Beach 535, 529	
Wells.....	Cariboo.....B C	Quesnel 650		†Westfield Beach	Royal.....N B	535.307, 529.58 390 (Westfield PO) Westfield Beach 535, 529	
†Wellsville.....	Macleod.....Alta	Macleod 535		West Flamboro...	Wentworth...O	Dundas 529, 703	
*Wellwood.....	Neepawa.....M	535.109		West Fort William	Fort William..O	529.132 535.51, (Sub P.O. of Fort William)	
Welsford.....	Royal.....N B	535.307		West Glassville..	Victoria- Carleton...N B	Bristol 535	
Welspool.....	Charlotte...N.B.	403 (Ldg name Campobello) or St. Andrews 535		West Glenmont...	Digby-Annap- olis-Kings..NS	Canning 562	
*Welwyn.....249	Qu'Appelle...Sask	535.155		West Gore.....	Colchester- Hants.....NS	Clarksville 562	
Wembley.....237	Peace River...A	645-1		West Grand Forks	Yale.....B C	via Grand Forks Gravenhurst 529	
Wemyss.....	Lanark.....O	Bathurst 535		West Gravenhurst	Muskoka- Ontario...O	Haliburton 529	
Wendover.....	Prescott.....O	Plantagenet 535		West Guildford...	Victoria.....O	via Hamilton, O	
Wenham Valley...	Wetaskiwin...A	Winfield 535		West Hamilton...	Wentworth...O	via Vancouver or via Steveston	
†Wensley.....	Frontenac- Addington..O	Lavant 535		†Westham.....	N. Westminister Island...B C	Turtleford 529	
Wentworth.....	Cumberland.N S	529.12		West Hazel.....	The Battlefords S	Barrington Pas- sage 529	
Wentworth Centre	Cumberland.N S	Wentworth 529		West Head.....	Shelburne-Yar- mouth-ClareNS		
Wentworth Creek	Colchester- Hants...NS	Windsor 562					
Wentworth Station	Cumberland.N S	529.12					
Wentsell's Lake..	Queens- Lunenburg N S	Northfield 529					
Weslemkoon.....	Hastings- PeterboroughO	Gilmour 529					
†Wesley Creek...	Peace River...A	Peace River 645					
†Wesleyville.....	Durham.....O	Newtonville 535					
West Advocate...	Cumberland.N S	Parrsboro' 549					
West Alba.....	Inverness- Richmond..NS	Alba 529					
West Apple River	Cumberland.N S	Joggins Mines 621					

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 81-87	POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 81-87
<i>West Hill</i>	York ER.....O	Scarboro 529	† <i>West Tarbot</i> ...	Cape Breton N S	North River 368
<i>Westholme</i>	Nanaimo.....B C	535.88	<i>*West Toronto</i> ...	Victoria.....N S	
West Huntingdon	Hastings-Peterboro'..O	Stirling 529		High Park.....O	535.35-43-48
West Intervale..	Antigonish-Guysboro'..NS	Heatherton 529	West Vale.....	Peace River.....A	529.185
<i>West Jasper Place</i>	Edmonton W..A	via Edmonton	<i>*Westview</i>	Vancouver N..BC	Wanham 645
<i>West Jeddore</i>	Halifax.....N S	Musquodoboit Harbour 529	<i>*Westville</i> ...4,115	Pictou.....N S	229, 450.7, 455
			<i>Westward Ho</i> ...	Red Deer.....Alta	529.19
<i>West La Hare</i>	Queens-Lunenburg NS	Bridgewater 529	West Wingham..	Acadia.....Alta	Olds 535
<i>West Lakevale</i> ...	Antigonish-Guysboro'..NS	Antigonish 529	† <i>West Winnipeg</i>	Portage la...M	Richdale 529
† <i>Westlang</i>	N. Westminster..B C	529.347		Prairie.....M	529.245
West Lawrencet'n	Halifax.....N S	529.16 (R R name Naugle)	<i>Westwood</i>	Kamloops.....BC	529.351
West Liscomb...	Antigonish-Guysboro'..NS	Liscomb 367	<i>Westwood</i>	Hastings-Peterboro'..O	Birdsall's 529
† <i>West Lochaber</i> .	Antigonish-Guysboro'..NS	Antigonish 529	<i>*Wetaskiwin</i> ...	Wetaskiwin.....A	535.227-232
<i>*Westlock</i> ...854	Athabaska...A	645.1			
<i>*West Lorne</i> ...728	Elgin.....O	623.34, 656.2	Wexford.....	York ER.....O	535.34
† <i>West Mabou Harbour</i>	Inverness-Richmond N S	Mabou 529	<i>*Weyburn</i> ...7,003	Weyburn...Sask	535.151-169-170, 529.275-284
<i>Westmeath</i>	Renfrew N R..O	Pembroke 529, 535 or Beachburg 529	Weygand.....	Gaspé.....Q	Perce 529
West Middle....	Shelburne-Yarmouth-Clare NS	Sable River 529	† <i>Weymont</i>	Chapleau.....Q	529.120
† <i>Westminster</i> ...	Middlesex ER..O	617	<i>*Weymouth</i>	Digby-Annapolis-Kings..NS	562.1
<i>*Westminster</i> ...	N. Westminster..BC	(see New Westminster)	Weymouth Falls	Digby-Annapolis-Kings..NS	Weymouth 562
† <i>West Monkton</i> .	Perth.....O	535.37 (Monkton P O)	Weymouth Mills	Digby-Annapolis-Kings..NS	Weymouth 562
<i>West Montross</i> ...	Waterloo N R..O	535.37	<i>Weymouth North</i>	Digby-Annapolis-Kings..NS	Weymouth 562
<i>*Westmount</i> ...26,047	St. Antoine-Westmount..Q	Suburb of Montreal, Q	† <i>Whalens</i>	Muskoka-Ontario.....O	432
Westmount.....	York WR.....O	Weston 529, 535	<i>Whaletown</i>	Comox-Alberni RC	455
<i>Westmount North</i>	Cape Breton N-Victoria...NS	via Sydney, N S	Whalleys Corner	N. Westm't'r, BC	via New We'tm'n'r
West Newdy Quoddy	Halifax.....N S	Port Dufferin 367	† <i>Wharnciffe</i> ...	Algoma E R...O	Thessalon 535
West Northfield.	Queens-Lunenburg NS	Mossman 529	Wharton.....	Cumberland N S	Parrsboro' 549
† <i>Weston</i>	Digby-Annapolis-Kings..NS	562.5	† <i>Whatecher</i> ...	Acadia.....A	529.269
<i>*Weston</i> ...5,740	York SR.....O	529.185, 535.48 (Sub. P.O. of Toronto)	Wheat Centre...	Macleod.....A	Enchant 535
West Petpeswick	Halifax.....N S	Musquodoboit Harbour 529	<i>Wheatland</i> ...	Brandon.....M	535.110
† <i>Westphal</i>	Halifax.....N S	Dartmouth 529	<i>*Wheatley</i> ...785	Kent.....O	666.2
West Plains.....	Maple Creek...S	Senate 535	Wheatley River.	Queen's...P E I	Hunter River 529
<i>*Westport</i> ...726	Leeds.....O	529.150	† <i>Wheaton Settlement</i>	Westmorland...N B	River Glade 529
<i>*Westport</i>	Digby-Annapolis-Kings..NS	369.4 or Digby 562	<i>Wheatstone</i> ...	Wood Mount N S	535.165
West Port Clyde.	Shelburne-Yarmouth-Clare NS	Port Clyde 529	Whelan.....	N'th Battleford S	St. Walburg 529
<i>West Pubnico</i> ...	Shelburne-Yarmouth-Clare NS	Pubnico 529	<i>Whisky Gap</i> ...	Lethbridge...A	535.247
West Quaco.....	St. John-Albert.....NB	Saint John 529, 535	Whitburn.....	Peace River...A	Spirit River 645
<i>*Westree</i>	Nipissing.....O	529.131	<i>*Whitby</i> ...5,904	Ontario.....O	529.83-179, 535.50
West River.....	St. John-Albert.....N S	Albert 529	<i>*White Bear</i> ...	Rosetown...S	529.273
<i>West River Sta</i> ...	Pictou.....N S	529.13		Biggar.....S	
West Roachvale.	Antigonish-Guysboro'..NS	Guysboro' 368, 366	<i>Whitebeech</i> ...	Mackenzie..Sask	Arran 529
West Rosaireville	Northumberland..NB	Rogersville 529	<i>Whitechurch</i> ...	Bruce.....O	529.182
† <i>West St. Andrew's</i> ...	Colchester-Hants...N S	Stewiacke 529	<i>*Whitecourt</i> ...	Jasper-Edson..A	529.322
<i>West Shefford</i> 334	Shefford.....Q	529.90, 535.7	White Deer.....	Hull.....Q	Buckingham 535
† <i>West Side</i>	Winnipeg South Centre...M	529.231	<i>White Fish</i> ...	Nipissing.....O	535.67
West Side Middle River	Cape Breton N-Victoria...NS	via Baddeck or Iona 529	† <i>Whitefish Bay</i> ...	Kenora.....	184 or Kenora 535
<i>*West Summerland</i>	Yale.....B C	535.91 or Summerland 529, 535	<i>Whitefish Falls</i>	Rainy River..O	535.68
			White Fish Lake	Wright.....Q	Gracefield 535
			<i>White Fox</i> ...346	Melfort.....S	535.178
			Whitehall.....	Parry Sound...O	529.215
			<i>Whitehead</i>	Antigonish-Guysboro'..NS	368, or Monastery 529
			<i>White Head</i> ...	Charlotte...N B	Grand Manan 403
			<i>White H'd, Percé</i>	Gaspé.....Q	Perce 529
			<i>*White Horse</i> 754	Yukon Ter.....O	717, 462.1, 177, 224
			<i>White Lake</i> ...	Renfrew S R..O	Arnprior 535, 529
			<i>Whitelaw</i>	Peace River...A	645.3
			<i>Whitemouth</i> ...	Springfield..M	535.51
			Whitemud Creek.	Peace River...A	Falher 645
			† <i>White Plains</i> ...	Macdonald...M	529.226
			White Point....	Cape Breton N-Victoria...NS	365 or N. Sydney 529
			<i>WhitePoint Beach</i>	Queens-Lunenburg...NS	529.26
			White Rapids...	Northumberland N B	Renous 529
			<i>*White River</i> ...	Port Arthur...O	535.66
			<i>*White Rock</i> ...	N Westminster..B C	535.13
			<i>White Rock Mills</i>	Digby-Annapolis-Kings..NS	Port Williams 562

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†Whites.....	Chateaugay-Huntingdon Q	529.81	†Wilkins.....	Shedburne-Yarmouth-ClareNS	529.26
†Whites.....	Elgin.....O	617	†Wilkinson.....	Frontenac-Addington..O	535.50
Whitesand.....	Yorkton.....S	Springside 535	†Willard.....	St. Boniface..M	535.115
Whites Brook....	Restigouche-MadawaskaNB	529.52	Willen.....	Marquette.....M	535.108
White's Corner..	Digby-Annapolis-Kings. NS	Grafton 562	†Wilkesden Green	Wetaskiwin...A	Bluffton 535
White's Cove....	Royal.....N B	Gagetown 529	Willet.....	Pori Arthur...Q	529.156
Whiteshell.....	Springfield...M	Kenora, O. 535	William.....	Labelle.....Q	Montebello 535
Whiteside.....	Muskoka-Ontario...O	420	Williamsburg...	Grenville-Dundas...O	Morrisburg 529 or Winchester 535
Whiteside.....	Inverness-Richmond..NS	529.24	†Williamsdale...	Cumberland N S	Oxford June 529
White's Lake....	Halifax.....N S	via Halifax, N S	†Williamsford...	Grey NR.....O	Chatsworth 535
†White's Mills...	Royal.....N B	via St. John, N B	*Williams Lake	Cariboo.....B C	650, 226
†White's Mount'n	Royal.....N B	Sussex 529	Williamson's	Vancouver N B	455, 465
White's Settlemt	Kent.....N B	Notre Dame 529	Landing	Antigonish-Guysboro..NS	Antigonish 529
White Star.....	Prince Albert..S	529.280	Williams Point..	Glengarry....O	535.62
Whitestone.....	Parry Sound...O	Ardbeg 529	*Williamstown.	Vegreville....A	535.164-226-250
Whitevale.....	Ontario.....O	Locust Hill 535	Willard.....	Nipissing....O	535.68
Whitewater.....	Souris.....M	535.117	Willmar Station..	Assiniboia...Sask	529.263
*Whitewood...630	Qu'Appelle Sask	535.112	Willow Beach...	York NR.....O	Newmarket 529
Whitford.....	Vegreville....A	535.226	*Willowbrook 117	Yorkton.....S	529.278
Whitkov.....	N Battleford...S	535.184	Willow Bunch454	Wood MountainS	529.263
Whitla.....	Medicine Hat..A	535.230	Willow Cove.....	Wentworth...O	Aldershot 529, 535
Whitney.....	Northumberland	Newcastle 529	†Willow Creek...	Bow River....A	529-328, 535-249
*Whitney.....	Renfrew NR O	529.214	Willowdale.....	York N R.....O	via Toronto
Whitney Pier...	Cape Breton Sth.	(Sub P.O. of NS Sydney)	†Willow Dale...	Pictou.....N S	New Glasgow 529
Whitome.....	Melfort.....S	529.272	Willow Grove...	St. John-Albert NB	via St. John, N B
Whitworth.....	Témiscouata..Q	700	Willowlea.....	Battle River..Alta	Marwayne 535
*Whonock.....	Fraser Valley BC	535.70	†Willow Point..	Kootenay W. B C	Nelson 535, 585
*Whycocomagh..	Inverness-Richmond.N S	364, or Orangedale 529	†Willow Range...	Portage la Prairie...M	529.226-245
Whycocomagh	Inverness-Richmond.N S	Orangedale 529	Willow River....	Cariboo.....B C	529.350
Whycocomagh Reserve	Inverness-Richmond.N S	Orangedale 529	Willows.....45	Wood MountainS	535.170
Whytewold.....	Selkirk.....M	535.123	Willow Trail...	Athabaska...A	Bonnyville 529
*Wiaraton...1.749	Bruce.....O	529.190	†Willowvale...	Wood MountainS	Canopus 535
†Wickham.....	Royal.....N B	390 or Hampstead 529	Willson Lake...	Rosetown-Biggar...S	Biggar 529, 535
†Wickham...369	Drummond-Arthabaska..Q	535.4	Wilmer.....	Kootenay E..BC	Lake Windermere 535
Wickham West..369	Drummond-Arthabaska..Q	535.4 (R R name Wickham)	†Wilmot.....	King's....P E I	529.5
†Widdifield.....	Nipissing....O	649	Wilmot Station..	Digby-Annapolis-Kings.NS	562.1
Wideview.....	Wood MountainS	Mankota 535	Wilmot Valley...	Prince....P E I	New Annan 524
Widewater.....	Peace River...A	Wagner 645	Wilno.....	Renfrew SR...O	529.214
†Wiggins.....	Kindersley..Sask	Herschel 535	Wilson.....	Renfrew SR...O	Eganville 529, 535
Wigwassan.....	Muskoka-Ont..O	420	Wilson Cove...	Antigonish-Guysboro.N S	Liscomb 367
Wikwemikong..	Algoma E R...O	Little Current 535	Wilson Creek...	VancouverN.BC	455
Wilberforce....	Victoria.....O	529.149	Wilson Landing..	Yale.....B C	445.6 or Kelowna 529, 535
†Wilbert.....	The Battlefords S	535.164	Wilson's Beach...	Charlotte...N B	403 or St. Andrews 535
†Wilbur.....	Frontenac-Addington..O	535.61	Wilson's Corners	Wright.....Q	Wakefield 535
Wilburn.....	Inverness-Richmond.NS	Orangedale 529	Wilson's Mills...	Lotbiniere...Q	Lyster 529
Wilcox.....245	Weyburn...Sask	535.151	Wilson's Point...	Gloucester..N B	Shippigan 529
Wilcox Lake....	York N R...O	Aurora 529	†Wilsonvale.....	Vaudreuil-Soulanges...Q	529.83 (Coteau du Lac PO)
Wild Horse.....	Medicine Hat..A	Cressday 535 or Gov'nlock 535	Wilsonville.....	Norfolk.....O	615 or Vanessa 703
Wildmere.....	Battle River...A	Vermilion 529	Wilton.....	Prince Edward-Lennox...O	Yarker 529
Wild Rose.....	Prince Albert..S	Holbein 529	Wilton Grove...	Middlesex E R O	Westminster 617
Wildwood.....	Jasper-Edson..A	529.320	Wimborne.....	Red Deer...A	535.251
Wildwood Heights	Vancouver North B C	via Westview	Wimmer.....	Humboldt...Sask	529.259
Wile Settlement.	Colchester-Hants....NS	Windsor 562	*Winchester.1049	Grenville-Dundas...O	535.33
†Wileville.....	Queens-Lunenburg NS	Bridgewater 529	Winchester Springs	Grenville-Dundas...O	Winchester 535
Wilfrid.....	Muskoka-Ontario...O	Pefferlaw 529	Windermere. 143	Muskoka-Ontario...O	420 or Utterson 529
Wilkesport...	Lambton-Kent O	Sombra 656	Windermere....	Kootenay E..BC	Lake Windermere 535
*Wilkie...1,425	The Battlefords S	535.158-164-166	Windham Centre.	Norfolk.....O	623.34 (R R n. Windham)
		167	Windigo.....	St. Maurice-Lafleche...Q	529.120

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†Windmill Point	Welland O	529.199	Wisdom	Medicine Hat . . . A	Medicine Hat 535
*Windsor 105,311	Essex WR O	623.34, 529.209,	Wiseton 185	Rosetown-	529.267
	Essex E R O	535.42, 656.2, 712,		Biggar S	
		575.430, 4.329.14,	Wishart 161	Yorkton S	535.173
		240, Bridge and	Wishart Point . . .	Northumberland	Tracadie 529
		tunnel to De-		N B	
		troit, Mich.			
†Windsor	Victoria-	Hartland 535	Wisla	Marquette M	Elphinstone 529
	Carleton N B		Wistaria	Skeena B C	Burns Lake 529
*Windsor . . . 3,436	Colchester-	562.1-4,389	Witchaka	N.BattlefordSask	Leoville 535
	Hants NS		Withrow	Red Deer A	529.319
*Windsor . . . 3,368	Richmond-	529.82 (RR	†Witley	Kindersley . . . S	529.273
	Wolfe Q	to Windsor Mills)	Wiwa Hill	Wood Mount'n S	Bateman 529 or
†Windsor Creek .	Peace River A	Hythe 645			Shamrock 535
Windsor East . .	Richmond-	Windsor Mills 529	Woburn	Beauce Q	Mégantic 535, 675
	Wolfe Q		Woernke	Renfrew S R . . .	Eganville 535, 529
Windsor Forks . .	Colchester-	Windsor 562	Woito	Renfrew N R . . .	529.216
	Hants NS		Woking	Peace River . . . A	645.1
Windsor Junc . . .	Halifax N S	562.1, 529.12-16	Wolf Creek	Jasper-Edson . . A	529.320
Windsor Lake . . .	Prince Albert . . . S	Blaine Lake 529	Wolfe	Renfrew S R . . .	Killaloe 529
†Windsor Mills .	Richmond-	529.82	Wolfe	Kindersley . . . S	535.168
	Wolfe Q	(Windsor P O)			
Windthorst . . . 175	Assiniboia S	535.154	Wolfe Island . . .	Frontenac-	Kingston, 529,535
Windygates . . .	Lisgar M	535.125		Addington . . . O	
†Windy Lake . . .	Nipissing	535.66	†Wolfe's Cove . . .	Quebec W Q	Part of Quebec
Wine Harbour . . .	Antigonish- . . .	Sonora 367			City
	Guyboro' N S		Wolfe's Cove . . .	Quebec W Q	Coleraine 675
Wine River	Northumberland	Chatham 529	Wolfe's Cove . . .	Quebec W Q	Coleraine 675
	N B				
Winfield	Wetaskiwin A	535.244	Wolf Lake	Pontiac Q	Wakefield 535
Wingard	PrinceAlbertSask	Duck Lake 529	*Wolfville . . . 1,944	Digby-Annap- . .	562.1, 389
†Wingdam	Cariboo B C	Queensel 650		opolis-Kings NS	
Wingello	Rosthern S	Broderick 535 or	*Wolseley . . . 901	Qu'Appelle . . . Sask	535.149-154
		Hanley 529	†Wolverine	Humboldt . . . Sask	535.156
*Wingham . . 2,030	Huron NR	529.182 535.41	Wolverton	Oxford O	Drumbo 529, 535
Wingle	Renfrew S R . . . O	Barry's Bay 529	†Woman Lake . . .	Kenora	(See Jackson
†Wings	Cochrane	649		Rainy River O	Manion)
Winkler 1164	Lisgar M	535.117	†Woman River . .	Algoma ER	535.66
Winklow	Kootenay W BC	535.77	†Wood	Hastings-	Bancroft 529
Winnifred	Medicine Hat A	535.230		Peterboro' . . . O	
*Winnipeg	Winnipeg N. M . .	535.51-102-112-	Wood Bay	Lisgar M	535.117-125
	" N. Cen. M . . .	115-117-119-122-	Woodbend	Edmonton W A	via Edmonton
	" South. M . . .	123,	Woodbine	CapeBreton S NS	via Sydney, N S
	" S. Cen. M . . .	529.160-221-226-	*Woodbridge 1044	York NR	535.43
		227-231-238-240-			
		245	†Woodburn	Wentworth . . . O	Rymal 529
		585.2,	†Woodburn	Pictou N S	529.17
		584,	Woodfibre	Vancouver N.BC	455 or Squamish
		647,			650
		720, 720.1	Woodford	Grey N R	via Meaford or
		442, 179, 181, 183,			Owen Sound, O
		184, 190, 240	†Woodglen	Camrose A	Strome 535
Dickens	1799 Logan Cent		Woodham	Perth O	Granton 529
East Kildonan . .	855 Henderson		Wood Hill	N. Battleford S	Shell Lake 529
Fort Rouge	226 River Av . . .		Woodhouse	Macleod Alta	535.228
Inkelster	1469 Main St . . .		Woodington	Muskoka-Ont.. O	420
Kildonan West . .	1765 Main St . . .				
*Louise Bridge . .	299 Nairn Ave . . .		†Wood Island . . .	Queen's P E I	529.5, 357
St. Vital	381 St. Mary's Rd		Wood Island	Charlotte N B	Grand Manan 403
Station A	Austin St		Wood Islands N . .	Queen's P E I	Wood Island 529
*Station B	1034 Main St . . .		†Wood Lake	St. John-	Saint John 529,535
Station C	103 Osborne St . .			Albert NB	
Station D	955 Portage Ave		†Woodland Bay . .	Stanstead Q	Ayers Cliff 675
Station F	216 Kelvin St . . .	Elmwood	Woodland Beach . .	Simcoe ER	Elmville 529
Station H	Union Depot . . .		*Woodlands	PortageLa Prairie	529.231
Station L	637 Portage Av . .			M	
Station R	416 Academy Rd		†Woodlands	Chateauguay- . .	633.1
*Winnipeg Beach	Selkirk M	535.123		Huntingdon. Q	
			Woodlawn	Carleton O	529.138
*Winnipegosis 896	Dauphin M	529.237	Woodley	Assiniboia S	529.251
Winnot	6494 Main St . . .	Vancouver City	Woodlight	Mackenzie S	Sturgis 529
*Winona	Wentworth O	529.203	†Woodman's Pt . .	Royal N B	529.58
Winslow	Queen's P E I	529.1	Woodmore	Provencher . . . M	Dominion City 535
†Windsor South .	Compton Q	St. Gerard 675	Wood Mountain . .	Wood Mount'n S	535.140 (PO 6 mls.)
Winter	The Battlefords S	529.245			
†Winterbourne . .	Waterloo N R . . O	WestMontrose535			
Winterburn	Edmonton W. A	Acheson 529	Wood Mountain	Wood Mount'n S	535.140
Winter Harbour .	Comox-	via Port Hardy	Station		
	Alberni B C		Woodnorth	Brandon M	529.258
Winthorpe	Yorkton S	Parkerview 529	Woodpecker	Cariboo B C	Prince George 529
Winton	Melfort S	Birch Hills 529	†Wood Point . . .	Westmorland NB	Sackville 529
†Wire Cache . . .	Kamloops B C	529.347	Woodridge	Provencher . . . M	529.238
Wirral	Royal N B	535.307	†Wood River	Wetaskiwin . . . A	Ponoka 535

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R.R. STATION, SEE KEY, PP. 81-87	POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R.R. STATION, SEE KEY, PP. 81-87
Woodroffe....	Carleton... O	Westboro 535	Yarbo.....	Melville..... S	529.245
*Woodrow... 150	Wood Mountain S	535.170	*Yarker.....	Frontenac... O	529.140
†Woodroyd....	Portage la Prairie M	529.242		Addington... O	
Woods.....	Parry Sound... O	535.49	Yarm.....	Pontiac..... Q	Shawville 535
†Woods Harbor..	Shelburne-Yarmouth-Clare NS	529.27	*Yarmouth 7,790	Shelburne-Yarmouth-Clare NS	529.27, 562.1, 369.4, 372.1, 240
†Woodside.....	Mégantic-Frontenac... Q	Plessisville 529	Yarmouth Centre	Elgin..... O	via St Thomas, O
Woodside.....	Neepawa... M	535.100	Yarmouth North	Shelburne-Yarmouth-Clare NS	via Yarmouth, N S
Woodside.....	York-Sunbury... N B	Rusagonis 535	Yarmouth South..	Shelburne-Yarmouth-Clare NS	via Yarmouth N S
†Woodslee.....	Essex E R... O	623.34 (South Woodslee P O)	Yarrow.....	Fraser Valley... B C	514
*Woodstock 12,461	Oxford..... O	529.203-217	Yates.....	Jasper-Edson... A	529.320
*Woodstock 3,593	Victoria-Carleton... N B	535.35-38	Yearley's.....	Muskoka-Ontario... O	Sprucedale 529
†Woodstock Rd..	York-Sunbury... N B	535.301	*Yellow Creek 149	Humboldt... S	529.290
Woodvale.....	Shelburne-Yarmouth-Clare NS	Hectanooga 562	*Yellow Grass 487	Weyburn... Sask	535.151
†Woodville.....	Restigouche-Madawaska NB	via Grand Falls, NB	†Yellowhead....	Cariboo... B C	529.320
†Woodville.....	Digby-Annapolis-Kings. NS	562.5 (Kinman's Corners P O)	Yellowknife.....	NWT	175, 444
Woodville.....	Colchester-Hants... NS	Brooklyn 562	†Yennadon....	Fraser Valley... B C	Haney 535
*Woodville... 394	Victoria... O	529.177	Yeoford.....	Wetaskiwin... A	Winfield 535
Woodward's Cove.	Charlotte... N B	Grand Manan 403	†Yeomans.....	Weyburn... Sask	535.170
Woolchester....	Medicine Hat Alt	Medicine Hat 535	*Ymir.....	Kootenay W. BC	585.15
Wooler.....	Northumberland O	Trenton 529,535	†Yoho Island...	Parry Sound... O	Lake Joseph 529, 535
Woolford.....	Lethbridge Alta	535.239	Yonker.....	The Battlefords S	529.245
Worcester.....	Weyburn... Sask	529.251	York.....	Haldimand... O	Seneca 529
Wordsworth....	Assiniboia... Sask	529.263	†York.....	Queen's... P E I	529.3
Worsley.....	Peace River... A	Hines Creek 645	York Centre....	Gaspé... Q	via Gaspé, Q
*Worthington...	Nipissing... O	535.67	†York Factory...	Churchill... M	Churchill 529
Wostok.....	Vegreville... A	535.226	†York Mills....	York WR... O	York Toronto, O
Wotton..... 476	Richmond-Wolfe... Q	Danville 529	*Yorkton... 5,714	Yorkton... S	535.101-156, 529.257-278
Wreck Cove....	Cape Breton N-Victoria... N S	via North Sydney, N S	Youbou.....	Nanaimo... BC	529.346 or Duncan 535
Wrentham.....	Lethbridge, Alta	535.243	Youghall....	Gloucester... N B	Bathurst, 529
Wrigley.....	Mackenzie NWT	444, 175	*Young... 352	Rosthern... Sask	529.245-249, 535.159
Wright.....	Wright... Q	Gracefield 535	Young's Cove..	Royal... N B	Young's Cove Road 535
†Wrison.....	Prince Albert... S	529.265 (Erinferry P.O.)	Young's Cove Rd.	Royal... N B	535.315
*Wrozier.....	Huron NR... O	535.41	Young's Point..	Peterboro WR. O	Lakefield 529
Wroxton... 150	Yorkton... S	529.230-278	Youngstown... 235	Acadia... A	529.252
†Wyborn.....	Cochrane... O	502.1	†Ypres.....	Mackenzie... Sask	Endeavour 529
Wychwood.....	Wright... Q	Aylmer 535	†Yule.....	Grenville-Dundas... O	535.58
*Wychwood Park	Spadina... O	Sub PO of Toronto	Zala.....	Melville... S	Cupar 535
Wycliffe.....	Kootenay E... BC	535.83	†Zalicia.....	Churchill... M	Garland 529
†Wyocollar....	The Battlefords S	Marsden 535	Zant.....	Selkirk... M	Ashern 529
†Wye.....	Springfield... M	584	†Zawale.....	Vegreville... A	Andrew 535
Wyebridge....	Simcoe E R... O	Wyevale 529	Zbaraz.....	Selkirk... M	Broad Valley, 529
†Wyecombe....	Norfolk... O	Delhi 529, 712	Zealandia... 156	Rosetown-Biggan... S	529.252
*Wyevale.....	Simcoe E R... O	529.195	Zealand Station..	York-Sunbury NB	535.301
†Wylie.....	Renfrew N R... O	535.65	Zeballos.....	Comox-Alberni B C	450-2, 227
Wymann.....	Pontiac... Q	535.28	Zehner.....	Qu'Appelle... Sask	529.254
Wymark.....	Maple Creek... S	535.163-172	Zelena.....	Dauphin... M	Deepdale 529
Wymboldwood	Simcoe East... O	Wyevale 529	*Zelma... 76	Rosthern... Sask	529.245
Beach.....	Kootenay E... BC	535.69	Zeneta.....	Melville... S	529.245
Wynndel.....	Yorkton... Sask	Wishart 535	Zenon Park... 300	Melfort... S	529.286
Wynot.....	Humboldt... S	535.156	Zephyr.....	Muskoka-Ontario O	529.130-178
*Wynyard... 1,084	Lambton W R. O	529.203-204	Zeta.....	Timiskaming... O	Charlton 649
*Wyoming... 523	Halifax... N S	Meagher 529	Zhoda.....	Provencher... M	Vita 529
Wyse's Corner...	Neepawa... M	529.258	†Zinerton....	Kootenay W. BC	535.82
†Wytonville...	Cunberland N S	Oxford Junc. 529	†Zorra.....	Oxford... O	535.35-53
Wyvern.....	Kootenay E... BC	535.69	*Zurich.....	Huron-Perth... O	Hensall 529
Yakk.....	Fraser Valley B C	535.70, 529.347	†Zwicky.....	Kootenay W, BC	535.82
*Yale.....	Three Rivers... Q	535.21			
Yamachiche... 811	Richelieu-Vercheres... Q	529.108			
Yamaska.....	Nicolet-Yamaska... Q	529.108			
*Yamaska Est 613	Antigonish-Guysboro' N S	via Whitehead			
†Yankee Harbour					

QUALIFICATIONS FOR ELECTORS IN DOMINION AND PROVINCIAL ELECTIONS

ELECTIONS FOR THE DOMINION HOUSE OF COMMONS

According to The Dominion Elections Act, 1938, and subject to certain exceptions, the general rule as to the qualifications of electors at a Dominion election is that every person in Canada, man or woman, is qualified to vote and entitled to be registered as an elector on the list of electors for the polling division in which such person ordinarily resides at the time of the preparation of the list of electors, if such person (a) is of the full age of 21 years, or will attain the full age of 21 years on or before polling day at the appropriate pending election; (b) is a British subject by birth or naturalization; (c) has been ordinarily resident in Canada for the twelve months preceding polling day at the appropriate pending election, and (d) was ordinarily resident in the electoral district at the date of the issue of the writ for the appropriate pending election, and at a by-election, has continued to be ordinarily resident therein until polling day. Among persons disqualified are Indians living on a reservation, Esquimaux, prisoners, persons under restraint owing to mental disease, Japanese in British Columbia, Doukhobors in British Columbia and inmates in poor-houses who are disqualified from voting at provincial elections.

Whenever an election is ordered an entire new list of electors is prepared, according to The Dominion Elections Act, 1938, under the general direction of the Chief Electoral Officer, and supervision of a returning officer who is appointed for each electoral district. There are two classes of polling divisions which are called Urban and Rural. Generally speaking urban polling divisions are those comprised in cities and towns of over 3,500 population, the other polling divisions are rural. In urban polling divisions, a pair of enumerators is appointed for each polling division. They make a house-to-house visitation immediately after the issue of the writ for the appropriate pending election, to secure the necessary information to complete a list of electors for their polling division. In rural polling divisions, the list is similarly prepared by one rural enumerator. Writs for a Dominion election are issued about two months before the date fixed for polling day.

Chief Electoral Officer, Jules Castonguay, Ottawa.

PROVINCIAL ELECTIONS FOR LEGISLATIVE ASSEMBLY

ALBERTA

All persons, male or female, are entitled to have their names placed on the list of voters, who are British subjects of the full age of 19 years and resident in Alberta for at least twelve months and in the electoral division for which the list is being made for at least two months immediately preceding the date of the writ of election.

A 1944 amendment provided for taking the vote of men in the armed forces stationed in Alberta.

Address enquiries to: R. A. Anderson, Clerk of Executive Council, Edmonton, Alta.

BRITISH COLUMBIA

Every person, male or female, is entitled to vote who is not disqualified by the Provincial Election Act or any other provincial law, who is 21 years old and entitled within British Columbia to the privileges of a natural born British subject, has resided in the Dominion for twelve months, and in the Province for six months immediately preceding the date of his application for registration as a voter; and is a resident of the electoral district in which he seeks registration as a voter at the date of his making application under this Act to be registered as a voter.

Provisions are made as to the disqualification of some aliens.

Enquiries should be addressed to the Chief Electoral Officer, Victoria, B.C.

MANITOBA

Persons entitled to be placed on the list of voters include every person, male or female, who is a British subject by birth, naturalization, or if a woman by marriage, 21 years old and resident in Manitoba for at least 12 months and in the electoral district for which the list is being made for at least three months immediately preceding date of the writ of election.

Among those disqualified except as otherwise provided are judges, Indians receiving an annuity from the Crown, prisoners and mental patients.

Enquiries should be addressed to the Clerk of the Executive Council, Legislative Buildings, Winnipeg.

NEW BRUNSWICK

Among those qualified to vote at a provincial election are persons, whether male or female, married or unmarried, 21 years old on or before polling day, if British subjects and not otherwise legally incapacitated, resident in the province for twelve months consecutive immediately preceding the date of the issue of the election writ; and was a bona-fide resident in the electoral district in which such vote is tendered on the date of the issue of the election writ, not otherwise disqualified. Among those disqualified are Judges, County Magistrates, prisoners and mental patients.

A new Act passed in 1944 provided for taking the vote of members of the armed forces, all of whom may vote regardless of age.

Enquiries should be addressed to Mr. W. B. Trites, Deputy Provincial Secretary-Treasurer, Fredericton, N.B.

NOVA SCOTIA

Every person, including a woman whether married or unmarried, may vote if a British subject of the full age of twenty-one years who has resided in Nova Scotia for at least twelve months immediately preceding the date of the writ of Election. Definition of residence is similar to that for Federal elections.

Among those disqualified to vote are persons guilty of offences under the Electoral Act, persons who are in receipt of charitable support in any municipal poorhouse or aid as a pauper under the Poor Laws.

Enquiries should be addressed to the Provincial Secretary, Province House, Halifax, N.S.

ONTARIO

Qualifications for voters are, generally speaking, every man and woman who at the time of voting is 21 years old, a British subject not otherwise disqualified by the Election Act or otherwise, is and has been for twelve months preceding the day of polling a resident of and domiciled in Canada and who is ordinarily resident in the city, separated town or a township bordering on a city having a population of 100,000 or more, or in other cases has been ordinarily resident in the electoral district for a period of two months next preceding the day of polling. Among those disqualified are Indians living on an Indian Reserve unless having served in the military forces.

By the Active Service Election Act passed in 1945, members of the Canadian Armed Forces who were British subjects at the date of the issue of the writ of election are entitled to vote if at the time of enlistment they had been ordinarily resident in Ontario. The age qualification of 21 years is also abolished for such members.

In the General Election of June 4th, 1945, arrangements were made for a direct vote of all active service voters regardless of their location. Special officials were despatched to all points where such voters were located to take their votes.

Address enquiries to: Alex C. Lewis, K.C., Chief Election Officer, Parliament Bldgs., Toronto.

PRINCE EDWARD ISLAND

Every person male or female may vote for Assemblyman if of the full age of 21 years on the day of the election and not otherwise disqualified; and who is a British subject and resident in P.E.I. for at least twelve months and in the electoral district for at least two months immediately preceding the issue of writ of election; or who is the holder of a freehold estate or in the bona fide use and occupation of any dwelling-house, warehouse, shop, etc., or

QUALIFICATIONS FOR ELECTORS IN PROVINCIAL ELECTIONS—Continued

P.E.I.—Continued

any farm or piece of land of the value of at least \$100.00 providing that he or she has owned or possessed or has been in the use or occupation of a property for six months next before the date of the election. To vote for Councillor, a property qualification of \$325 is essential.

An amendment, assented to 30th March, 1946, provided that, subject to residence qualifications, every person, male or female, who, being a British subject, whether or not a minor or an Indian, served outside Canada during the Second Great War in any of the Armed Forces or Auxiliary War Services of His Majesty or of his Allies, or in the Merchant Marine, or in the Red Cross Corps, or in the Corps of Canadian Fire Fighters, shall be entitled to vote in the electoral district in which he resides on the date of the election at an election to be held for the election of a Councillor to sit in the Legislative Assembly.

Enquiries concerning the Election Act should be addressed to the Provincial Secretary's Office, Provincial Building, Charlottetown.

QUEBEC

Section 47 of the Quebec Election Act (1945) provides: Every person is qualified as an elector and may be entered on an electoral list who fulfils the following five conditions:

1. Has been domiciled in the Province for at least two years before the date fixed for the enumeration;
2. Is domiciled in a polling-subdivision on the first day fixed for the enumeration;
3. Is of the full age of twenty-one years or over before the polling-day;
4. Is of Canadian citizenship;
5. Is not affected by any disqualification from voting contemplated by this act.

Section 2, par. *g*, provides: *g*. A person on active service in the armed forces of Canada retains the

domicile which he had at the time of his entry into the service, unless he has subsequently established another domicile outside of the Province.

Among those disqualified are Indians domiciled on a reserve, judges, returning-officers and urban revisors appointed under the Quebec Election Act, interdicted persons, insane persons hospitalized in asylums or nursing homes, persons who have taken an oath of allegiance to any foreign power, or have become naturalized elsewhere, and persons who have been disqualified from voting by the Legislative Assembly, or against whom a judgment or sentence entailing disqualification from voting has been rendered by a court of competent jurisdiction, so long as such disqualification lasts, or found guilty of any infraction or crime punishable by two years' imprisonment or more and have not fully served the sentence pronounced against them.

Enquiries should be addressed to the Chief Returning-officer, Mr. François Drouin, K.C., Parliament Buildings, Quebec City.

SASKATCHEWAN

Every British subject male or female may vote for the Legislative Assembly if of the full age of 18 years, who has resided in Saskatchewan for at least twelve months and in the electoral division where desiring to vote for at least three months immediately preceding the date of the writ of election. Any person may be registered as a voter who attains the full age of 18 years up to the last day fixed for the revision of the voters list. Among those disqualified are Judges, Indians who were not in military service in either of the world wars, prisoners and patients in lunatic asylums.

Enquiries should be addressed to the Clerk of the Executive Council, Regina.

LIQUOR CONTROL IN CANADA

We give below a brief summary of the methods of controlling the sale of intoxicating liquors in the various Provinces.

The names and personnel of the various Liquor Control Boards are given under each Province. See index "Liquor Control."

ALBERTA

Spirits, wines and beers are sold in Government stores to permit holders.

Beer in unopened bottles may be sold by licensed hotels to persons over twenty-one years of age, and who are not disqualified under the Act.

Beer by the glass or open bottle may be sold by Licensed Hotels and Clubs for consumption on the premises.

General liquor permits are sold both to citizens and visitors at a cost of 50c., permits being good until the 31st of December in the year of issue.

Licenses may only purchase beer from Government Warehouses and Liquor Stores.

BRITISH COLUMBIA

The sale of liquor in sealed packages is made to permit holders at Government Liquor Stores.

Beer licences are issued to permit the sale of beer by the glass in licensed premises and by the unopened bottle for consumption elsewhere. The sale of beer by the glass to bona fide members permitted in Veterans' Clubs which are licensed for that purpose.

Club licences are issued in respect of premises kept and operated as a club entitling each member of the club to keep on the premises a reasonable quantity of liquor for personal consumption on the premises, and entitling the Club to purchase liquor from a vendor and to sell by the glass the liquor so purchased to its members and guests for consumption on the Club premises.

MANITOBA

Intoxicating liquor is sold in Government stores.

Persons resident in the Province or visitors being over the age of twenty-one years, and not otherwise prohibited, may purchase for the sum of \$1.00 an annual liquor permit which entitles them to purchase liquor in the following quantities. (Fiscal year ending March 31st.)

Effective August 1, 1946, Manitoba eliminated all rationing of stocks with the exception of Scotch and Irish Whiskies.

Spirits—Fifty-five ounces (2-26 ounce bottles) in any one day except Scotch and Irish Whiskies, which are one bottle per month.

Wine—One gallon per day.

Beer—One case (24 pints) per day.

The beer parlour licenses for the sale of beer only are issued to approved hotels throughout the Province.

Beer is also sold cash and carry from the Brewery Warehouses.

NEW BRUNSWICK

Intoxicating liquor is sold only in sealed packages and only at the Government stores. Rationing and permits were discontinued November 1, 1946.

NOVA SCOTIA

Liquor can only be sold in sealed packages through the Government stores. A permit is required for spirits, wine and beer.

ONTARIO

In Ontario spirituous liquor is sold by the bottle in Government stores operated by The Liquor Control Board. Those desiring to purchase such liquor must secure a liquor permit which authorizes the purchase and consumption in the residence of the holder of the permit. Wine may be purchased from Liquor Control Board Stores, Ontario Wine Stores, and Wineries for consumption in the residence of the purchaser. Beer is procurable from Liquor Control Board Stores, Breweries and Brewers' Retail Stores for consumption in the residence of the purchaser.

Under the liquor licence laws of Ontario, liquor may be sold by the glass under a "Lounge Licence" and with meals under a "Dining Lounge Licence" in municipalities having a population of over 50,000.

LIQUOR CONTROL IN CANADA—Continued

ONTARIO—Continued

This privilege may be extended to smaller municipalities, provided that the municipal electors have signified their approval thereof by a vote. Beer may be served by the glass in licensed "Public Houses" and beer and wine may be served with meals in licensed "Dining Rooms" and "Restaurants". Clubs, railway trains and steamships may be issued licences for the sale of spirits, wine and beer. In clubs, the sale is restricted to members and their guests.

PRINCE EDWARD ISLAND

Intoxicating liquors in sealed packages may be obtained from retail vendors under the Prohibition Act on physicians' prescriptions setting out that such is for "medical purposes and not as a beverage."

A 1945 amendment allowed physicians to prescribe for a period up to six months with purchase on such prescription limited to once a week. This was proclaimed in the Gazette of Sept. 29, 1945.

The Prohibition Act is administered by the Attorney General. Address: Mr. N. J. MacLeod, Wholesale Vendor, Wholesale Vendor's Branch, Prince Edward Island, Charlottetown.

QUEBEC

Spirits and wines are sold and delivered by the Quebec Liquor Commission stores only.

Spirits and wines so obtained may be sold to the public, by hotels, cafés and clubs under licenses, provided these are consumed on the premises.

Beer is obtained directly from the breweries and may be sold to the public by inns, taverns and restaurants under licenses, provided it is also consumed on the premises.

A grocery store duly licensed may sell beer at such store on condition: that not less than one bottle be sold; that beer be not consumed in that store or dependency thereof.

Municipalities may declare by by-law that no alcoholic liquor of any description may be sold within their territory.

SASKATCHEWAN

The sale of spirituous liquor and wine is restricted to the Liquor Board's stores, the daily purchasable quantity being not more than two gallons of beer or any other malt liquor, one gallon of wine and one quart of any other liquor. No permit is required.

Sales of beer are made through Liquor Board Stores and in licensed premises. Licensees holding a license to sell beer by the glass may also be granted a license to sell beer in closed packages to be consumed off the premises.

NORTHWEST TERRITORIES

The Northwest Territories Act, Chapter 142, R.S., 1927, prohibits the manufacture of any intoxicating liquor or intoxicant in the territories except by special permission of the Governor in Council.

The Governor in Council, as authorized by Section 10 of the Northwest Territories Act has designated the control, regulation and sale of intoxicants in the Northwest Territories as a subject in respect of which the Commissioner in Council, subject to the provisions of the Northwest Territories Act and of any other Act of the Parliament of Canada applying to the Territories may make such Ordinance or Ordinances as conditions or circumstances may to the Commissioner in Council appear to warrant.

By virtue of this authority a Territorial Liquor Ordinance has been passed and liquor stores have been established at Yellowknife and Fort Smith, N.W.T.

Authority to manufacture intoxicants has only been granted in isolated instances, the product manufactured being wine for sacramental purposes.

YUKON TERRITORY

The Yukon Act, Chapter 215, R.S., 1927, authorizes the Commissioner in Council of the Yukon Territory to make Ordinances for the control and regulation of the sale of and traffic in intoxicating liquor and also to make Ordinances regarding saloon and tavern licenses.

By virtue of this authority liquor stores have been opened at Dawson, Mayo, and Whitehorse

*CANALS IN CANADA

(Under the control of the Department of Transport)

Names	Location	Length in Miles	Locks			
			No.	Minimum dimensions		
				Length	Width	Depth
St. Lawrence—						
Lachine.....	Montreal to Lachine.....	8.74	5	Ft. 270	Ft. 45	Ft. 14
Soulanges.....	Cascades Point to Coteau Landing.....	14.67	5	280	46	15
Cornwall.....	Cornwall to Dickinson's Landing.....	11.00	6	270	43.67	14
Farran's.....	Farran's Point Rapids.....	1.28	1	800	50	16
Rapide Plat.....	Morrisburg.....	3.89	2	270	45	14
Galops.....	Iroquois to Cardinal.....	7.36	3	270	45	14
Welland Ship.....	Port Weller Lake Ontario, to Port Colborne, Lake Erie (min. depth between locks 25 feet). There is a rise of 326 feet between lakes Ontario and Erie.	27.60	8	859	80	30
Sault Ste. Marie..	Sault Ste. Marie, Ont.....	1.38	1	900	60	18.25
Richelieu river—						
St. Ours Lock....	St. Ours, Que.....	0.12	1	339	45	12
Chambly.....	Chambly to St. Johns, Que.....	11.78	9	120 5	23.25	6.5
Ottawa River—						
St. Anne.....	Junction of St. Lawrence and Ottawa rivers.....	0.12	1	200	45	9
Carillon.....	Carillon Rapids, Ottawa river.....	0.94	2	200	45	9
Grenville.....	Long Sault Rapids, Ottawa river.....	5.94	5	200	45	9.5
Miscellaneous—						
Rideau.....	Ottawa to Kingston.....	126.25	47	134	33	5
	Rideau Lake to Perth (Tav Branch).....	6.50	2	134	33	5
Murray.....	Isthmus of Murray, Bay of Quinte.....	5.15	—	—	—	—
Trent.....	Trenton to Peterborough lock, Peterborough.....	88.74	18	175	33	6
	Peterborough lock to Swift Rapids.....	135.7	24	134	33	6
	Swift Rapids to Port Severn.....	16.0	—	—	—	—
	Port Severn Lock.....	—	1	100	25	6
	Sturgeon Lake to Lindsay (Scugog Branch).....	8.35	1	142	33	6
	Lindsay to Port Perry (Scugog Branch).....	26.65	—	—	—	—
St. Peters.....	St. Peter's Bay to Bras d'Or Lakes, Cape Breton, N.S.....	0.50	1	300	48	18

LEGAL INFORMATION

By A. H. O'BRIEN, BARRISTER-AT-LAW, TORONTO

ALIENS,
BANKRUPTCY,
BILLS, NOTES AND CHEQUES,
BILLS OF SALE,
BUILDING RESTRICTIONS,
BULK SALES,
CHattel MORTGAGES,
COMPANIES,
CONDITIONAL SALE OF GOODS,

CREDITORS,
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DOWER,
HUSBAND AND WIFE,
INSOLVENCY,
LAND TITLES,
LIENS,
MARRIED WOMEN,
MECHANICS LIENS (ONTARIO),
MORTGAGES,

NATURALIZATION,
PARTNERSHIP,
POWERS OF ATTORNEY,
PROMISSORY NOTES,
REAL PROPERTY,
REGISTRATION,
SALE OF GOODS,
TRUSTS AND TRUSTEES,
WILLS,
WITNESSES AND SEALS

ALIENS

The subject of aliens is under the sole control of the Government and Parliament of Canada. An alien may hold both real and personal property equally with natural born Canadian citizens. The Canadian Citizenship Act (see "Naturalization") does not entitle an alien to hold any office; or any municipal or other franchise; or to be the owner of a Canadian ship; or to any right or privilege as a Canadian citizen in respect of property, except those expressly given to him. An alien is triable at law in the same manner as if he were a natural born Canadian citizen. An alien may be deported at any time for certain offences.

A woman who is a Canadian citizen does not now lose her nationality or citizenship automatically by marriage to an alien, and an alien woman does not acquire Canadian citizenship by marriage to a Canadian citizen. She must make application for her own certificate, with certain modifications. The spouse does not require to file the declaration of intention, and the period of residence for the alien wife or husband is reduced from the ordinary five years to one year.

See NATURALIZATION.

BANKRUPTCY AND INSOLVENCY

The Bankruptcy Act enables an insolvent debtor to petition the court to be declared bankrupt. By an order of the court, possession is taken of the debtor's property, and it is distributed proportionately amongst his creditors. The court has power to subsequently discharge the bankrupt from all debts existing at the time bankruptcy proceedings began. Bankruptcy law has two purposes; (a) the expeditious and economical distribution of the debtor's assets, and (b), a release of the debtor from his creditors when he has not been guilty of any misconduct or fraud, and has surrendered all his assets.

An insolvent debtor whose liabilities to creditors exceed \$500 may, prior to a receiving order being made against him, make an assignment of all his property for the general benefit of his creditors. Such an assignment must be accepted by the Official Receiver, and is called an "authorized assignment". Any other assignment is void.

By a Dominion Act of 1933, called *The Companies' Creditors Arrangement Act*, it is provided that where

a compromise, or arrangement, is proposed between the debtor company and its creditors, secured or unsecured, the court may, on the application of the company, or a creditor, or trustee in bankruptcy, or liquidator of the company, call meetings of the creditors and shareholders. If at least three-fourths in value of the creditors present at the meeting agree to a compromise or arrangement, and it is sanctioned by the court, it is binding on all creditors, and on the company, even when it has made an authorized assignment, or against which a receiving order has been made, or the company is being wound up. The Act extends, but does not limit, provisions of any instrument governing the rights of creditors, and has force notwithstanding anything in such instrument. The court may restrain proceedings under the Bankruptcy Act, or Winding-up Act. Every order made under the Act by a court of any Province may be enforced in all other Provinces. Any order made under the Act may be appealed from.

See MARRIED WOMEN.

BILLS, NOTES AND CHEQUES

These are governed by Dominion law.

A bill requiring presentment for acceptance must be presented to the drawee, or to some person authorized to accept or refuse acceptance on his behalf, at a reasonable hour on a business day and before the bill is overdue.

Where the bill is addressed to two or more drawees who are not partners, presentment must be made to all, unless one is authorized to accept for all, when presentment may be made to him only.

Where the drawee is dead, presentment may be made to his personal representative.

Where authorized by agreement or usage, presentment through the post office is sufficient.

Presentment is excused and a bill may be treated as dishonoured by non-acceptance:

- (a) Where the drawee is dead;
- (b) Where the drawee is a fictitious person;
- (c) Where the drawee is a person not having a capacity to contract by bill;
- (d) Where, after the exercise of reasonable diligence, presentment cannot be effected;
- (e) Where, although the presentment has been irregular, acceptance has been refused on some other ground.

1. Where the holder of a bill or note presents it for payment he must exhibit it to the person from whom he demands payment.

2. If a place of payment is specified, the bill must be presented at such place.

3. Where a note is, in the body of it, made payable at a particular place, presentment at that place is necessary in order to render an endorser liable.

If the place specified for payment is a city, town or village, and no place therein is specified, the bill or note may be presented at the drawee's, acceptor's or promisor's known place of business or known ordinary residence therein. If there is no such place of business or residence, it may be presented at the principal post office in such city, town or village.

4. Where no place of payment is specified in a bill:

(a) If the address of the drawee or acceptor is given, the bill must be presented there.

(b) If no address is given, the bill must be presented at the drawee's or acceptor's place of business, if known, and if not, at his ordinary residence, if known.

In any other case the bill may be presented to the drawee or acceptor wherever he can be found, or at his last known place of business or residence.

Presentment for payment of a bill or cheque is dispensed with:

- (a) Where presentment cannot be effected;
- (b) Where the drawee is a fictitious person;
- (c) By waiver of presentment.

Notice of dishonour must be given to any party entitled to notice, at his usual address, or at the place

BILLS, NOTES AND CHEQUES—Continued

at which the bill or note is dated. Bills and notes bear interest from the date of maturity, and at the legal rate of 5% unless the time and rate are otherwise stated on their face. On a bill payable on a

certain date or after sight 3 days of grace for payment are allowed, but none on a bill or note payable on demand. When bills and notes fall due on a legal holiday they are payable the day following.

BILLS OF SALE

A bill of sale is a document by which the owner of goods and chattels transfers them to another. This is only required where possession is not intended to be given. A bill of sale must be registered within the time fixed by the law of the Province in which the

goods are, otherwise the sale will be void as against creditors of the owner.

Information as to where a bill of sale must be registered, is given under each Province; see Index "Registration of Instruments".

There are no Bills of Sale in Quebec.

BUILDING RESTRICTIONS

Land is frequently subject to certain restrictions; e.g., as to the class of buildings which may be erected on it; the minimum cost of such buildings; the distance of the nearest building from the street line or from other buildings; the use to which such buildings may be put, as, for example, restricting it to private residences, physicians offices, etc., and prohibiting shops, apartment houses, schools, etc. These restrictions when once inserted in a registered instrument, must be observed by all subsequent purchasers

of the land, and can only be removed or disregarded with the consent of all other interested owners, or by an application to the Court to remove or modify them. This is usually possible when the complexion of the district has changed since the restrictions were put on, or when the majority of owners of the land subject to the restrictions agree to the change. In New Brunswick building restrictions can not at present, be removed or modified by an application to the court.

BULK SALES

The purchase, sale and transfer of stocks of goods in bulk are regulated by statute in all Provinces. In Quebec they are governed by the Civil Code. A sale in bulk is a sale or transfer of stock out of the usual course of business or trade of the vendor, or whenever substantially the entire stock of the vendor, or an interest in his business or trade, is sold.

Every person who bargains for or purchases stock in bulk, either for cash or on credit, shall, before closing the purchase and paying the price, obtain from the vendor a statement, verified by statutory declaration, containing the names and addresses of all the creditors of the vendor and the amounts due them. If such declaration is not obtained, the sale is deemed fraudulent, and is void against creditors, unless they are paid in full out of the proceeds of the sale.

Upon obtaining the declaration, the purchaser must either obtain a waiver from the creditors or pay the purchase price to a trustee for distribution among the creditors. In short one of the following alternatives must be complied with:

- (i) Creditors must be paid in full;
- (ii) A written waiver of the provisions of the Act must be obtained from not less than 60 per cent in number and value of the creditors having claims exceeding \$50.00; or
- (iii) A written waiver (in New Brunswick and

Manitoba, a consent,) of the creditors as defined in (ii) must be obtained.

If the parties elect to proceed under (iii), the full purchase price must be paid to a trustee to be named by the creditors in such written consent, and if a trustee is not named by the creditors then to a trustee to be named by the vendor. In New Brunswick a judge may be named. In Nova Scotia, any agreement for a bulk sale must be in writing, must contain an inventory, and must be filed in the Registry of Deeds within 10 days after execution. No part of the purchase price may be paid, nor may any promissory note or other security be given, within 30 days after execution of the agreement. If the purchase price is sufficient to pay in full all creditors, as shown by the statutory declaration, such price is to be paid to a trustee for distribution. If the price is not sufficient to pay all creditors in full, the written consent to the sale of 50% in number and value of the claims must be obtained.

In Saskatchewan, the waiver must represent 60% in number and amount of the claims, and there is no limit to amount.

A bulk sale is not an assignment for the benefit of creditors, nor does the mere making of it make the vendor a bankrupt or an insolvent under any Act in force for bankrupt or insolvent debtors, provided that the provisions of The Bulk Sales Act have been complied with.

CHATTEL MORTGAGES

A mortgage of chattels is a contract between parties whereby the owner transfers to the mortgagee the title to the chattels upon the terms that the transfer shall be void upon payment of a sum of money, or the performance of a certain condition, at an appointed time. In the meantime the owner may keep possession of the chattels. On default of payment, or performance of the condition, the mortgagee is entitled to take possession. A mortgage must be registered within the time fixed by the law of the Province in which the chattels are, and the mortgagee must, within the time fixed by the law of that Province, file a renewal statement showing the amount

then remaining due for principal and interest, otherwise the mortgage will be void as against creditors of the owner, although still good between the parties to the contract. In Ontario and Saskatchewan, and in Nova Scotia, when the time has expired, a judge may, under certain circumstances, extend the time for renewal; but the rights of any then creditors are not affected. Information as to where a chattel mortgage must be registered, is given under each Province; see Index "Registration of Instruments".

A mortgage may be given to secure against liability on a promissory note, or to secure future advances.

There are no Chattel Mortgages in Quebec.

COMPANIES

A company is a body created by law to carry on the classes of business authorized by its charter of incorporation. This may be either, (a) an Act of the Parliament of Canada; or (b) an Act of the Legislature of a Province; or (c) Letters Patent granted either by the Secretary of State at Ottawa or by the Provincial Secretary of certain Provinces; or (d) a Memorandum and Articles of Association filed, in certain other Provinces. The charter, or Memorandum and Articles, must state the amount of the

authorized capital, which is usually divided into shares, either of a stated par value, or without par value, or both.

The expression "authorized capital" means nothing to an investor; neither does the "par value" of a share of stock. What really concerns him is the proportion which the number of shares he holds bears to the capital actually issued. It is now a common practice to issue shares without par value. The investor then knows the proportionate interest

COMPANIES—Continued

which he holds of the total issued capital, bearing in mind that the whole of the authorized capital may be issued at any time.

The advantages of an incorporated company over a partnership, or an individual doing business in his own name, are (a) the limited liability of the investor, (b) the right to assign shares without reference to the other members of the company, (c) that changes in the persons of its shareholders do not affect its power to carry on business.

There are two general classes of companies, viz. (a) public companies, in which a shareholder may transfer his shares to anyone, and the number of shareholders is practically unlimited, and (b) private companies, in which the right to transfer shares is restricted, the number of shareholders is limited, and any invitation to the public to subscribe for shares is prohibited. No prospectus is required for a private company.

Incorporation by an Act of the Parliament of Canada, or by Dominion Letters Patent, allows a company to transact its business throughout Canada,—subject, in some Provinces, to a restriction respecting the holding of land. Under a Provincial charter a company may carry on business only in that Province, but may obtain licenses from the other Provinces to carry on business in them. The requisite number of applicants for incorporation varies in different Provinces; in Ontario only 3 are required. Each applicant must be 21 years of age. The fees for incorporation vary in different Provinces.

A shareholder is liable to creditors of the company only for the unpaid balance, if any, due on his shares. A holder of shares of a Chartered Bank, was formerly liable for double the amount he subscribed for. For his liability at present, see article on Chartered Banks elsewhere in this volume. The ownership of the business of a company always remains in the company, no matter how often the shareholders may change from time to time. A company remains in existence until the termination of its charter. This may be by surrender or forfeiture of its charter, or by the company being wound up, or becoming insolvent.

It is a common practice for an individual to do business under the name of, say, "Smith and Company". In such case it is necessary in some Provinces (as in Ontario) to file a declaration stating the busi-

ness, how long the partnership has subsisted, and that the only member is "John Smith," or whoever it may be. (See PARTNERSHIP).

The powers and duties of directors vary in different provinces, but among the chief of them are usually those noted below. Directors are elected by the shareholders, and have authority to administer the affairs of the company, pass by-laws to regulate the allotment, issue and transfer of stock, make calls on stock, declare dividends, determine the qualifications, appointment and duties of officers, servants and agents of the company, and remove them, compromise with its creditors, make contracts on its behalf, borrow money for its purposes, regulate the holding of meetings, and generally conduct its affairs.

In Ontario, certain by-laws must be approved by the Lieut. Governor-in-Council, and be published, before they can come into force. Dealings with lists of shareholders is restricted, and the power to do so is defined. Attempts to acquire control of a Company are subject to the approval of the Provincial Secretary.

Every director of a Dominion company is liable for six months' wages due to clerks, labourers, servants and apprentices, if it fails to pay them; and every director of an Ontario company is similarly liable for one year's wages due to labourers, servants and apprentices. An officer or director must make no secret profit out of the company. He is responsible for any mis-statement in its prospectus. He should be particularly careful in signing a note, bill or cheque for the company, as he may be held personally liable, even though he signed only as an officer or director.

Every corporation incorporated under the laws of Ontario, or doing business in the Province, must, before June 30th in each year, deliver to the Provincial Secretary, without notice or demand to that effect, a detailed return containing the information required by him, and pay the necessary fee.

Some other Provinces also require certain returns to be made and fees to be paid by companies doing business in the Province but incorporated outside of the Province.

Information as to fees, etc., and copies of the Acts and amendments, may be obtained from the Secretary of State, Ottawa, as to Dominion incorporation, or from the Provincial Secretaries of the various Provinces respecting incorporation under Provincial law.

CONDITIONAL SALE OF GOODS

All Provinces have somewhat similar legislation respecting conditional sales. Where possession of goods is delivered to the purchaser or hirer under a contract which provides that the ownership is to remain in the seller or lender until payment of the purchase price or part of it, such provision is invalid against a subsequent purchaser or mortgagee without notice in good faith and for valuable consideration unless (1) The contract is in writing, signed by the purchaser or hirer or his agent and contains the terms of the sale or hiring, and describes the goods, and (2) In Ontario, within 10 days after the execution of the contract a copy is filed in the office of the clerk of the County or District Court where the purchaser or hirer resided at the time of the sale or hiring. (3) In Manitoba and Saskatchewan, manufactured goods must have the manufacturer's name, or some distinguishing name marked thereon. There is no provision for registration, or for delivery of the contract to the purchasers. In Ontario a renewal statement must be filed in the same office within 3 years after the filing of the copy of the contract. The time for, and place of, registration varies in the other Pro-

vinces. In Saskatchewan, the agreement must be registered within 30 days of the delivery of the goods.

The provision respecting filing does not apply to manufactured goods which, at the time of delivery have the name and address of the seller or lender marked on them, or to a contract respecting household furniture other than musical instruments. This paragraph is not the law of New Brunswick or of Nova Scotia.

The seller or lender must deliver a copy of the contract to the purchaser or hirer within twenty days after its execution.

In Ontario, forms of notice, renewal statement and discharge are set out in the Act.

In Nova Scotia a seller of goods under a conditional sale agreement must, in order to validate the reservation of title, be licensed under "The Instalment Payments Contract Act".

Every vendor, whether manufacturer or dealer, has his own forms of hire receipt and lien note. It is advisable to read carefully, before signing, any form tendered, and have it explained fully by a solicitor if not clearly understood.

CREDITORS

See BANKRUPTCY; BULK SALES; CHATTEL MORTGAGES.

DIVORCE

The grounds for Divorce and the Courts of the different Provinces which have Acts relating to Divorce are as follows:

ALBERTA—The Supreme Court of Alberta has jurisdiction to grant divorces on proof of adultery.

BRITISH COLUMBIA—The English Divorce Act is in force in British Columbia. Marriage may be dissolved upon proof of adultery by either husband or wife. The Supreme Court of the Province has power to grant divorce. The Court of Appeal has

DIVORCE—Continued

jurisdiction in appeals in divorce and matrimonial causes.

MANITOBA—A marriage may be dissolved on proof of adultery. The Court of King's Bench has jurisdiction to hear petitions for divorce.

NEW BRUNSWICK—The Court of Divorce and Matrimonial Causes has jurisdiction to dissolve or annul a marriage on proof of adultery, consanguinity, or impotence.

NOVA SCOTIA—The Court for Divorce and Matrimonial Causes has jurisdiction to set aside a marriage on proof of adultery, impotence, cruelty, or consanguinity.

ONTARIO—A marriage may be dissolved upon proof of adultery of either party or of certain abnormal

sexual acts of the husband. A marriage may be annulled on proof of impotence or insanity, or because of fraud or duress. The Supreme Court of Ontario has jurisdiction in divorce matters.

PRINCE EDWARD ISLAND—In 1945 the Chief Justice of the Island was appointed to hear cases of divorce and alimony, and new rules were enacted. The court met for the first time in May, 1946, and is continuing to function. The court now consists of the Chief Justice and 5 members of the Executive Council.

QUEBEC—There is no divorce law in the Province. A divorce can be obtained only by a private Act of the Parliament of Canada.

SASKATCHEWAN—The Court of King's Bench has jurisdiction to grant divorces on proof of adultery.

DOWER

Dower is the provision which the laws of Ontario, New Brunswick, Nova Scotia and Prince Edward Island make for a widow out of the lands of her husband, for the support of herself and their children. It is a life estate to which a wife is entitled, after the death of her husband, in one third of any lands which he owned at any time during their marriage. The right to dower does not take effect until the death of the husband, and ceases upon the death of the widow. This right may be relinquished by the widow signing a release of her right: this is called a "bar of dower", and is properly inserted in all deeds and mortgages made by the husband. A general power of attorney may be given by a wife to bar her dower in all lands which her husband now owns, or may afterwards acquire. The widow of a trustee, or of a joint tenant, is not entitled to dower. There is no dower in partnership land, but it is always a question of fact whether or not the land is partnership property. It is possible to word a conveyance to a husband so that dower does not attach, and he can then convey the land free of dower. Except in the case of a homestead, a widow has no right to dower in Alberta, but the courts have power to allow her, out of her husband's estate, disposed of by will,

such allowance as may be just and reasonable under the circumstances.

In Manitoba there is a dower in a home only, but, in addition, where a testator has not, by his will, left his wife property, or otherwise provided for her, to the value of at least one-third of the value of his net estate, the widow is entitled to such share of his net estate as, together with any insurance payable to her, and other property received from her husband, shall equal in value one-third of the testator's net estate. Dower and the above mentioned provisions also apply in favour of a husband, in regard to his wife's property.

There is no dower in British Columbia.

There is no dower in the Northwest Territories or the Yukon Territory, but the widow has the same right in the land of her deceased husband as if such land were personal property.

In Saskatchewan, except under the Homestead Act, there is no dower but where a person dies leaving a will and dependents, an application may be made to the court for an order making reasonable provision for maintenance.

There are two classes of dower in Quebec.

See MARRIED WOMEN.

HUSBAND AND WIFE

In Ontario a marriage may be solemnized only by one of the following persons, and in the presence of two adult witnesses: (a) a clergyman of a church or religious denomination; (b) certain elders, evangelists and missionaries of certain named congregations (including Brethren and Quakers), chosen for such purpose; (c) a commissioner or staff officer of the Salvation Army. A license issued by persons authorized by the government is required unless the banns are published 15 days previously.

A husband is not liable for the debts of, or contracts entered into by, his wife before their marriage.

In Quebec, all priests, rectors, ministers, and other officers authorized by law to keep registers of acts of civil status, are competent to solemnize marriage, but none of the officers thus authorized can be compelled to solemnize a marriage to which any impediment exists according to the doctrine and the belief of his religion and the discipline of the Church to which he belongs.

In Saskatchewan every District Court judge, and also either of two specially appointed commissioners may solemnize marriages.

In Manitoba, a County Court Judge may perform the marriage ceremony. In British Columbia the parties may be married by civil contract before a marriage commissioner.

In Nova Scotia, a Minister or Clergyman of a religious body, and a male staff officer of the Salvation Army, may solemnize marriage.

Other than those named above there is no authority for a civil marriage in any province of Canada.

See MARRIED WOMEN.

INSOLVENCY

See BANKRUPTCY.

LAND TITLES

See REAL PROPERTY.

LIENS

See CONDITIONAL SALE OF GOODS; MECHANICS LIENS

MARRIED WOMEN

Under the Bankruptcy Act, a married woman, whether carrying on a trade or business or not, may make a voluntary assignment for the benefit of her creditors, and so obtain the benefits which the Act affords to insolvent debtors.

In Ontario a married woman may bar her dower although under 21 years of age, but she cannot make a valid will until she is 21.

After her marriage a woman continues to be liable to the extent of her separate property—for all debts contracted and all contracts entered into or wrongs committed by her before her marriage.

Under the laws of all Provinces and Territories (except the Province of Quebec) a married woman

has the same right to deal with property as she would have if unmarried.

The Quebec law may be summarized as follows:

Husband and wife may be either in community of property or separate as to property. In the absence of an ante-nuptial contract the property is in community.

The assets of the community consist of all the immovables the consorts acquire during marriage, of all the movables which they have on the day of the marriage or which they acquire during the marriage or which fall to them by succession or by gift, if the testator or donor has not otherwise provided. The interest and fruits of all property also fall into the

MARRIED WOMEN—Continued

community. The husband has the entire administration of the community and can sell and mortgage the property of the community without the consent of his wife. He cannot, however, without her consent dispose of the immovables which belong to her, although he administers them.

When there is separation as to property, the wife retains the administration of her property, movable

and immovable. She cannot, however, alienate or hypothecate it without the consent of her husband, or, upon his refusal, the authorization of the court. Gifts and sales between husband and wife are forbidden.

See DOWER; HUSBAND AND WIFE; WILLS

MECHANICS LIENS—ONTARIO

LIENS ON LAND. A Mechanic's Lien is a charge, authorized by statute, registered against any land upon which is constructed any building, erection or work, by a person who performed any work or service or placed or furnished any materials used in the construction of such building, erection or work. The amount of the charge must not exceed the sum due to such person. Except in the case of a manager, officer, or foreman, or a person whose wages are more than \$10 a day, any agreement by a person employed in manual labour that the Act shall not apply, is void. The owner must retain 20% of the contract price (15% if the contract exceeds \$15,000) for 30 days after the completion of the work. A lien for wages has priority over other liens to the extent of 30 days wages on the above 20% (or 15%).

Where land upon which work or services have been performed, or materials furnished, is subject to a mortgage or charge existing before the lien arose, such mortgage or charge has priority over all liens to the extent of the actual value of the land at the time the lien arose.

A lien may not be registered against a public street or highway, or for any work done by a municipality.

A lien must be registered in the registry office of the

district in which the land lies, before or during the performance of the contract, or within 30 days after its completion, and must be verified by an affidavit. The fee for registration is 25 cents. Unless an action is brought within 90 days after the work or service has been completed, or materials furnished, the lien will cease to exist.

LIENS ON CHATTELS. Any person who has bestowed money, skill or materials upon any thing, by which it is altered or improved, is entitled to a lien upon such thing for the amount of money or value of the skill or materials bestowed when such amount remains unpaid for three months, and, in addition to any other remedy he may have against the owner of such thing, may sell it after giving a week's notice in a newspaper published in the municipality in which the work was done, or, if none, then in the nearest published newspaper, stating the name of the debtor, amount of debt, description of the thing to be sold, time and place of sale, and name of the auctioneer, and leaving a like notice at the last known residence of the owner. The proceeds of the sale to be applied in payment of the amount due and cost of advertising; any surplus to be paid to the person entitled, upon his application.

MORTGAGES

A mortgage may be given on either real or personal property. In the latter case it is called a "chattel mortgage," (see under that heading). A mortgage on real property, i.e., a land mortgage, must be registered in the proper office, according to whether the property is under a Land Titles Act or a Registry Act. In the latter case the seal of the mortgagor must be affixed after his signature; but in a Land Titles mortgage (called a "charge") no seal is required.

A mortgage may be made for any desired period of time, and it cannot be paid off until that period expires unless the mortgage so provides. After a mortgage has expired, it can usually be paid off only after giving the notice required by the law of the Province, and also the payment of a bonus of interest. (In Ontario, 3 months' notice or 3 months' bonus). The word "land" includes all buildings on the land; therefore all such become mortgaged under a land mortgage. Everything that a mortgagor adds to the property to improve its value becomes at once covered by the mortgage. If chattels are affixed to the land they become part of the land. If it be shown that no valuable consideration was given for a mortgage, it can be set aside. When the mortgage money is not paid when due the mortgagee may (unless there is a Moratorium Act to prevent it) either foreclose or sell the property, and may also sue under the mortgagor's covenant, for the amount of money due. Foreclosure is the method by which, after the period of notice required by law, the mortgagee may, if not redeemed, take the property to his own use, in which case the mortgagor is entirely shut out and also subsequent encumbrancers. If the mortgagee elects to sell the property, the mortgagor is entitled to the balance, if any, remaining after the claims of the mortgagee are paid. An action on the covenant in a mortgage on land must be brought within the following times: in Ontario,

Alberta, Saskatchewan, and Manitoba, 10 years; British Columbia, New Brunswick, Nova Scotia, and Prince Edward Island, 20 years; Quebec, 30 years.

In Provinces where there is a Moratorium Act in force, the mortgagee cannot foreclose or sell the mortgaged property during the period of the moratorium if the mortgagor keeps the interest and taxes paid up.

In Alberta, following the disallowance of the Acts mentioned in the Canadian Almanac for 1943, the Alberta Debt Adjustment Act has been declared ultra vires by the Privy Council and is therefore no longer in force. On March 24th, 1944, the Alberta Wartime Moratorium Act came into force, largely for the protection of farmers in the Armed Forces.

In Saskatchewan the Provincial Debt Adjustment Act has been repealed and replaced by the Land Contracts (Actions) Act, which deals with foreclosure of mortgages and cancellations of agreements for sale. The Farm Security Act, however, provides for suspension of principal payments owing under such mortgages and agreements in any crop failure year. The King's Bench Act and the District Court Act make provision for payment of judgments. A Provincial Mediation Board has been set up, and the Limitation of Civil Rights Act has been further amended.

In Ontario the Mortgages' and Purchasers' Relief Act (Moratorium) expired on June 30th, 1946.

In Ontario, during World War II, and a year thereafter, a member of the naval, military or air force, or a dependant, may make application to modify the terms of a mortgage or contract made by such member if it is shown that he is unable to fulfil them.

ee DOWER.

NATURALIZATION

In 1946 the Dominion Parliament passed "The Canadian Citizenship Act" with respect to Citizenship, Nationality, Naturalization and Status of Aliens—repealing previous legislation. All matters relating to Naturalization are under the control of the Parliament and Government of Canada. The Secretary of State may grant a certificate of citizenship to anyone qualified under the Act who makes application for it. Application must be made to a Judge, through the Clerk of the Court.

The application must be posted up for a period to be fixed before it can be heard. The applicant must personally appear, and produce evidence that he is qualified, whereupon a certificate of Canadian citizenship may be granted, but the certificate does not take effect until the applicant has taken the oath of

allegiance before the Judge. A certificate of citizenship may be revoked for false representation in obtaining the certificate, disloyalty, non-residence in the British Dominions for six years, and other causes.

The applicant must declare and prove that he intends to become a Canadian citizen; that he has resided continuously in Canada for one year preceding the date of the application; that he is of good character; has an adequate knowledge of either the English or French languages, or has resided continuously in Canada for 20 years; and that he intends to reside permanently in Canada.

Any period during which an applicant has served in the armed forces of Canada, or was employed outside of Canada in its public service, shall be treated as equivalent to a period of residence.

PARTNERSHIP

A partnership is an agreement of two or more persons to place their money, effects, labour, and skill, or some or all of them, in a business, and to divide the profits and bear the loss in certain proportions.

Almost every Province has special Acts dealing with partnerships. These define the liabilities and duties of partners, and are very similar in all the Provinces. The fact that two or more persons are associated in business, or even that one of them receives a share of the profits, does not necessarily constitute a partnership. A partnership agreement is not required to be in writing unless it is a partnership in land, but it is advisable that the general terms, at least, be written, in order to forestall differences that will invariably occur. If the duration of the partnership is not fixed, it may ordinarily be terminated at any time by notice given by any partner. Unless the agreement states otherwise, the interests of the partners are deemed to be equal. Each partner is an agent of the firm and of his other partners for the purposes of the business, and the act of any partner in the ordinary way of business will bind the firm and the other partners. Each partner is liable jointly with the others for all debts and obligations of the firm while he is a partner. A partner cannot be expelled by the others unless power to do so is given by the agreement. Goodwill is part of the assets of

the partnership, and where the assets are sold the purchaser has the exclusive right to use the firm name, and the former partners must not solicit the firm's customers.

In Ontario, a declaration, signed by all persons associated for the purpose of trading, mining or manufacturing (other than butter or cheese) must be filed—within sixty days after the formation of the partnership—with the registrar of the registry division in which they carry on or intend to carry on business. The declaration must contain the full names, occupations and residences of every partner; the name under which the business is to be carried on; the time the partnership has subsisted; and as to the age of the partners. A similar declaration must be filed when any change takes place in the members of the partnership, or in the name under which it carries on business. If any partner fails to sign or file the declaration, he may incur a penalty not exceeding \$100. If a person is in business alone, but uses a firm name or designation other than his own name, or with the addition to his own name of the words "and Company", or some other expression indicating that there are several members in the firm, he must file a special declaration which must be filed within sixty days of the time when the name or designation is first used.

See COMPANIES; DOWER.

POWERS OF ATTORNEY

A power of attorney is an authority given by one person to another to act for him. It may be either verbal or in writing, but it is advisable to have it in writing owing to possible disputes afterwards, and also to difficulty of proof. The signature of the person giving the power should be witnessed. In most cases the power may be revoked at any time unless it is given for valuable consideration. It is revoked by the death of the person giving it, unless the power itself, or the law, provides otherwise. Any

payment made and act done under a power after the death of the person who gave it, or after he has done some act to render it void, shall, notwithstanding such death or act, be valid as respects every person party to such payment or act, to whom the act or the death, or the doing of the act, was not known at the time of such payment or act. An executor of administrator can only delegate his authority or give a power of attorney if he is engaged on war service.

PROMISSORY NOTES

See BILLS, NOTES AND CHEQUES

REAL PROPERTY

In a conveyance of land, there is included, without so stating, all buildings upon it. Land is conveyed by a deed, which is registered in the proper registry office. An intending purchaser of land must search in such registry office to ascertain whether the vendor has a good title to the land, and what mortgages or encumbrances there are against it. There are two systems of registration in Canada. Each Province has one or both systems, one being under a Land Titles Act (sometimes called the Torrens System) and the other a Registry Act. A Land Titles Act is in force in the Provinces of Ontario, Alberta, Saskatchewan and Manitoba, and the Northwest Territories and Yukon Territory. A Registry Act is in force in Ontario, Manitoba, New Brunswick, Nova Scotia and Prince Edward Island.

Under a Land Titles Act the title to the land is practically guaranteed to the purchaser. The Land Registry Act of British Columbia is similar to the Registry Acts of the other provinces, but all property owners receive a certificate of indefeasible title. In the Province of Quebec, a deed is passed before a notary or two witnesses and then registered in the proper one of the 77 Registry Offices. The law of real property in Quebec is too complicated to detail fully here; it is advisable to consult a Quebec lawyer.

In Ontario an owner of land is only required to show a good title during the preceding forty years.

See BUILDING RESTRICTIONS; MARRIED WOMEN.

REGISTRATION

See BILLS OF SALE; CHATTEL MORTGAGES; CONDITIONAL SALE OF GOODS
REAL PROPERTY.

SALE OF GOODS

See BULK SALES; CONDITIONAL SALE OF GOODS.

TRUSTS AND TRUSTEES

A trust is an equitable obligation binding a person (called a trustee) to deal with property over which he has control (called the trust property) for the benefit of persons (called beneficiaries), of whom he himself may be one, and any one of whom may enforce the obligation. No particular form of words is necessary in order to create a trust. Any kind of property may be the subject of a trust. No one is bound to accept the office of trustee. It is a trustee's duty to give to the trust property the same care and attention as a prudent man would give to his own personal affairs, and a trustee must make no profit, in the way of his own business, out of the estate. A trustee is authorized to represent the shares in his hands at all meet-

ings of a company, and may vote accordingly as a shareholder, and may also be a director as long as he holds the shares in trust. Where there are two trustees, or executors or administrators, and one dies, the office and estate are continued in the survivor. Until a new trustee is appointed, the executor or administrator of a sole trustee, or of the last surviving trustee, as the case may be, may exercise any power given to, or perform any trust capable of being exercised by, the sole or last surviving trustee. The law usually allows a trustee a fair and reasonable allowance for his care, trouble and time expended in connection with the estate.

WILLS

Any person of sound mind and of the age of 21 years, may dispose by will of real and personal property. Any member of His Majesty's Naval, Military or Air forces, or any mariner or seaman at sea, on active service, may make a will, although under 21 (In New Brunswick this applies only to personal property). If the will is signed by him no witnesses are required. Any property acquired between the date of a will and the death of the testator passes under the will. Subject to certain variations in the Provinces mentioned below, the general requirement of a will are as follows: A will must be in writing, and, except in the case of the said members of His Majesty's forces must be signed at the foot or end thereof by the testator, or by some other person in his presence and by his direction; and such signature must be written or acknowledged by the testator in the actual presence of at least two witnesses present at the same time, who shall sign their names on the will, as witnesses, in the presence of the testator. In New Brunswick and Quebec the witnesses must also sign in the presence of each other. Where a will consists of several sheets, it is advisable that the testator and both witnesses should sign or initial each previous sheet as identification. Any alteration in the will should be initialled by the testator and each witness.

A minor may be a witness, unless incompetent, through extreme youth, to understand and testify.

It is desirable that the witnesses should be informed that they are witnessing a will. A person who is taking any benefit under a will, or the wife or husband of such person, should not be a witness, for, although such person would be admitted as a witness to prove the execution of the will, a gift to such witness, or to the husband or wife of such witness, would be void. The occupation and residence of the witnesses should follow their signatures, to enable them more easily to be found when wanted to prove the will, and for this reason persons having permanent residences and occupations are to be preferred.

A will is revoked—among other ways—(a) by the subsequent marriage of the testator, (b) by a later will or codicil properly executed, (c) by the testator, or some person in his presence and by his direction, destroying it with the intention of revoking it. In New Brunswick a will made after April 30th, 1938, and represented to be made in contemplation of marriage, is not revoked by the subsequent marriage. This provision also applies in Manitoba.

In Nova Scotia a will is not revoked by subsequent marriage if (a) it is declared in the will to be made in contemplation of marriage, or (b) if the wife or husband elects to take under the will within one year of testator's death, or (c) in certain cases of exercise of power of appointment. In Nova Scotia this applies to Wills made after March, 1931.

In the Province of Quebec three forms of wills are recognized, namely, the authentic or notarial form; the form required for holograph wills; and the form derived from the laws of England. The notarial form is made before two notaries, or before one notary and two witnesses. A holograph will must be wholly written and signed by the testator, and requires neither notaries or witnesses. The form derived from the laws of England must be signed by the testator and acknowledged by him in the presence of two witnesses present and signing at the same time. The holograph will, and that in English form, require to be probated after the death of the testator, but the notarial form does not, as it makes complete proof of its contents. The proceedings for probate are much less complicated than in most other jurisdictions. There is no provision for Letters of Administration.

In Alberta, Manitoba and Saskatchewan a will wholly written and signed by the testator (known as a holograph will) is valid without a witness.

The general law relating to executors and administrators does not permit them to delegate their authority, but in Ontario they may do so if they are on war service—as defined by the Act.

WITNESSES AND SEALS

A signed document is valid without a witness, but if the signature is witnessed it is easier to prove its authenticity. In order, however, to register a document, a witness is necessary, as he has to make an affidavit of execution. A witness can be compelled to make proof of the execution of a document. Two witnesses are necessary in the case of a will.

In the case of a corporation no witness is required. If the seal of the corporation is affixed, with the signa-

tures of its proper signing officers, this will be sufficient for the purpose of registration. The seal of a corporation is really its signature, and the names of the officers are merely witnesses to the seal.

The law does not require the address of a witness to a signature, but it is well to have it so that the witness may be easily found if it is necessary to prove the signature.

*The Editor will appreciate Suggestions as to other Lists
or Articles which may be of General Interest.*

EXCESS PROFITS TAX ACT

(Chapter 32 of the Statutes of 1940 with subsequent amendments, including 1947)

Briefly, The Excess Profits Tax Act imposed a minimum tax (in addition to Income Tax) on profits, whether excess profits were earned or not.

This minimum tax was 12% for 1940 and 22% for 1941 in the case of corporations. For unincorporated taxpayers the rates were 12% for 1940 and 15% for 1941.

Thus, for 1941 and until June 30th, 1942, the excess profits tax on corporations was either

- (1) 22% of the total profits, or
- (2) 75% of the excess profits, whichever is the greater.

For 1942, and fiscal periods from July 1st, 1942 to Dec. 31, 1945, the excess profits tax on corporations was

- (1) 12% of the total profits
- plus (2) 10% of the total profits

or

(3) 100% of Excess Profits,

i.e., (1) plus the greater of (2) or (3)

The 1941 rates were effective until June 30th, 1942.

The rates for 1942 and subsequent fiscal periods were effective from July 1st, 1942.

The rates for fiscal periods ending in 1946 are shown below.

The rates for fiscal periods ending in 1947 are shown below: see Second Schedule. Unincorporated taxpayers are exempt under the Excess Profits Tax Act, commencing Jan. 1, 1947.

No change in rates was made by the amending act passed June 10th, 1947. Section 4 of this amending act provides, however, that, No tax shall be assessed, levied or collected under *The Excess Profits Tax Act, 1940* on profits earned on and after Jan. 1, 1948, and in the case of a taxpayer whose 1948 taxation year begins before that date and ends after that date, tax shall be imposed under the said Act only on that proportion of his profits of the said taxation year that the number of days of the said taxation year in the year 1947 is of the total number of days of the said taxation year.

RATE OF TAX ON PROFITS EFFECTIVE AND IN FORCE ON THE FIRST DAY OF JANUARY, 1947

SECOND SCHEDULE

In the case of corporations or joint stock companies—15% of the excess profits.

Section 6 of the Amending Act of 1946 reads:

(1) The provisions of this Act, except subsection three of section three and subsection two of section four shall come into force on Jan. 1, 1947, and the said provisions shall apply in respect of that proportion of the profits of a taxpayer of the 1947 taxation year which the number of days of the said taxation year in the year 1947 is of the total number of days of the said taxation year and the provisions previously applicable shall apply in respect of the remaining proportion of the said profits.

(2) Subsection three of section three of this Act shall be applicable in respect of the 1947 and subsequent taxation years.

(3) Subsection two of section four of this Act is applicable in respect of the 1946 and subsequent taxation years.

Former Rates, from Jan. 1st, 1946, on fiscal periods ending in 1946;—

FIRST PART—

1. Where the profits of a corporation or joint stock company in the taxation year before deduction therefrom of any tax paid thereon under the Income War Tax Act or any payment to a shareholder by way of salary, interest or otherwise, are \$5,000 or less, 12% of the profits before deduction therefrom of any tax paid under the Income War Tax Act, except in the case of a taxpayer referred to in subparagraph (b) of paragraph two of this Part.

2. Where the profits of a corporation or joint stock company in the taxation year before deduction therefrom of any tax paid thereon under the Income War Tax Act or any payment to a shareholder by way of salary, interest or otherwise, are more than:

(a) \$5,000; or

(b) if the fiscal period is less than twelve months the portion of \$5,000 that the number of days in the fiscal period is of 365 days;

22% of the profits before deduction therefrom of any tax paid under the Income War Tax Act.

SECOND PART—

In the case of corporations or joint stock companies 20% of the excess profits and in the case of persons other than corporations or joint stock companies 60% of the excess profits."

(There is no Refundable Portion from the above taxes; see note under "Refundable Portion of Tax.")

EXCESS PROFITS

The amending act, 1945, defines Excess Profits, as follows:

1. Paragraph (c) of subsection one of section two of *The Excess Profits Tax Act, 1940*, chapter thirty-two of the statutes of 1940, is repealed and the following substituted therefor:

"(c) 'excess profits' means

(i) in the case of a corporation or joint stock company that has filed a consolidated return for the taxation period pursuant to subsection three of section thirty-five of the Income War Tax Act, the amount by which the consolidated profits of the taxpayer and its subsidiaries exceed 117.241% of the standard profits of the taxpayer and its subsidiaries as determined under section four A of this Act;

(ii) in the case of a corporation or joint stock company that has not filed a consolidated return for the taxation period, the amount by which the profits of the taxpayer exceed 116.666% of the standard profits of the taxpayer; and

(iii) in the case of a person other than a corporation or joint stock company, the amount by which the profits of the taxpayer exceed 117.647% of his standard profits."

(The repealed definition read that excess profits were that portion of profits in excess of the standard profits).

CORPORATIONS AND PERSONS LIABLE TO TAX

Section 3 (amended 1946) provides: In addition to any other tax or duty payable under any Act, there shall be assessed, levied and paid a tax in accordance with the rate set out in the Second Schedule to this Act upon the excess profits of every corporation or joint stock company residing or ordinarily resident in Canada or carrying on business in Canada: Provided that where a corporation or joint stock company other than a controlled company whose standard profit is restricted by section fifteen A of this Act, in the opinion of the Minister

(a) has commenced business after the twenty-sixth day of June, nineteen hundred and forty-four, or

(b) carried on a substantially different business to which subsection four of section five of this Act is applicable and uses therein physical assets substantially different from those he used in the business he previously carried on,

the tax imposed by this section is not applicable to the profits of the first fiscal period of the new business or

to the profits of the first fiscal period in which the said subsection four becomes applicable, as the case may be, unless, in the case of a corporation or joint stock company that has commenced business after the twelfth day of October, nineteen hundred and forty-five, a person or persons who has or have a substantial interest in the business either by ownership of shares in the corporation or joint stock company that operates the business or otherwise, had, in the opinion of the Minister, either by ownership of shares in the company that operated the business or by being members of the partnership that operated the business or otherwise, a substantial interest in a previous business of which the new business is, in the opinion of the Minister, a continuation. (Effective Jan. 1, 1947).

PAYMENT OF TAX INSTALMENTS CORPORATIONS

The following is applicable to income of 1947 and subsequent taxation years.

The tax payable by a corporation or joint stock company under both the Excess Profits Tax Act and the Income Tax Act must be paid by monthly instalments payable on or before the last day of each month of the twelve month period ending six months after the close of such taxation year, as follows:

- (a) during the first six months in such period, an amount equal to one-twelfth of such tax as estimated by it on its income for the year last preceding the taxation year or on its estimated income for the taxation year at the rate for the taxation year; and
- (b) during each of the last six months in the said period, an amount equal to one-sixth of the remainder of the tax payable as calculated by it on its income for the taxation year at the rate for the taxation year;

DEFINITION OF PROFITS AND PERIODS

Section 2 (f) "Profits" in the case of a corporation or joint stock company for any taxation period means the amount of net taxable income of the said corporation or joint stock company as determined under the provisions of the *Income War Tax Act* in respect of the same taxation period; except that if a corporation or joint stock company is subject to the tax imposed by the Second Part of the Second Schedule to this Act, profits shall not include, for the purposes of the said tax, any dividends deemed to have been received by such corporation or joint stock company by virtue of section 19 of the *Income War Tax Act* unless

- (i) the capital of the corporation or joint stock company including capital stock, bonds, debentures and any other securities issued by the said corporation or joint stock company is, to the extent of 50 per centum or more, held by or on behalf of individual holders numbering 25 or less, or
 - (ii) the said corporation or joint stock company is controlled directly or indirectly by any such number of individuals by means of the ownership or control of the majority of the voting stock of the said corporation or joint stock company
- and unless the corporation or joint stock company which is being wound up, discontinued or reorganized, within the meaning of section 19 of the *Income War Tax Act* aforesaid, is likewise controlled in the manner described in sub-paragraph (i) or sub-paragraph (ii) hereof by individuals numbering 25 or less.

(a) "Profits" in the case of a taxpayer other than a corporation or joint stock company, for any taxation period, means the income of the said taxpayer derived from carrying on one or more businesses, as defined by section three of the *Income War Tax Act*, and before any deductions are made therefrom under any other provisions of the said *Income War Tax Act*;

STANDARD PERIOD

Sub-Section (h) Defines the "Standard Period" as the period comprising the calendar years 1936 to 1939, both inclusive, or such years or parts thereof since the first day of January, 1936, during which the taxpayer was in business:

Provided that where the profits of a taxpayer in any one of such calendar years, after adjustment by the Minister pursuant to section 4 of this Act, were less than 50 per centum of the average of the profits for the remaining years of the standard period the taxpayer may designate as his standard period the remaining years aforesaid of the standard period, and Provided further that if the Minister is satisfied that a taxpayer did not actually commence business operations until a date subsequent to the date of the nominal commencement thereof he may fix the date of the actual commencement of business operations as the date of commencement thereof for all purposes under this Act.

STANDARD PROFITS

Sub-Section (i) Defines the "Standard Profits" as the average yearly profits derived by a taxpayer in the standard period in carrying on what was in the opinion of the Minister the same class of business as the business of the taxpayer in the year of taxation, or the standard profits as determined in accordance with section five of this Act:

Provided that standard profits shall not include for the purposes of this Act property in any form received by a taxpayer deemed to be the payment of a dividend under section 19 of the *Income War Tax Act*; and

Provided further that for the purposes of this section profits shall be deemed to have accrued on an equal daily basis throughout any fiscal period or portion thereof which is in question; and

Provided further that losses incurred by the taxpayer during the standard period shall not be deducted from the profits in the standard period but the years of losses shall nevertheless be counted in determining the average yearly profits during the said standard period; and

Provided further that a taxpayer's standard profits shall not be deemed to be less than \$5,000.00 before any adjustment is made in accordance with the provisions of this Act.

ADJUSTMENT OF STANDARD PERIODS AND PROFITS

Section 4. Provisions are made for the adjustment of standard periods and profits in order that the tax may be equitable.

An important amendment in 1944 follows:

(iii) in the case of a corporation or joint stock company where the capital employed at the beginning of the 1944 fiscal period has been increased over the capital employed

(a) at the commencement of the 1939 taxation period, or

(b) at the commencement of the fiscal period, after the year 1939 in respect of which the Board of Referees has last determined standard profits, whichever is later in time, by adding to the standard profits an amount equal to 5% of the amount by which such increase exceeds an accompanying increase in capital stock by reason of which an addition to standard profits was made under sub-paragraph (i) of this paragraph;

(iv) in the case of a corporation or joint stock company, if the capital employed at the beginning of the 1945 or a subsequent fiscal period is less than the capital employed at the beginning of the 1944 fiscal period, by deducting from the standard profits applicable to the fiscal period, in addition to any amount deducted therefrom under sub-paragraph (i) of this paragraph, an amount equal either to

(a) 5% of the amount by which the capital employed has been so reduced without an equivalent reduction in capital stock; or

(b) the amount which has been previously added to the standard profits under subparagraph (iii) of this paragraph, whichever is less."

SUBSIDIARIES AND CONSOLIDATED RETURNS

Section 4a (1944). This is an important amendment concerning the determination of Standard Profits of companies with subsidiary companies and companies making consolidated returns.

STANDARD PROFITS—DEPRESSED OR NEW BUSINESSES

Section 5 (1) If a taxpayer is convinced that his standard profits were so low that it would not be just to determine his liability to tax under this Act by reference thereto because the business is either of a

class which during the standard period was depressed or was for some reason peculiar to itself abnormally depressed during the standard period when compared with other businesses of the same class he may, subject as hereinafter provided, compute his standard profits at such greater amount as he thinks just, but not exceeding an amount equal to interest at 10 per centum per annum on the amount of capital employed in the business at the commencement of the last year or the fiscal period of the taxpayer in the standard period computed in accordance with the First Schedule to this Act:

Provided that if the Minister is not satisfied that the business of the taxpayer was depressed or that the standard profits as computed by the taxpayer are fair and reasonable he may direct that the standard profits be ascertained by the Board of Referees and the Board shall thereupon, in its sole discretion, ascertain the standard profits at such an amount as the Board thinks just, being, however, an amount equal to the average yearly profits of the taxpayer during the standard period or to interest at the rate of not less than 5 nor more than 10 per centum per annum on the amount of capital employed at the commencement of the last year or fiscal period of the taxpayer in the standard period as computed by the Board in its sole discretion in accordance with the First Schedule to this Act, or the Minister shall assess the taxpayer in accordance with the provisions of this act other than as provided in this subsection.

(2) If on the application of a taxpayer the Minister is satisfied that the taxpayer was not carrying on business during the standard period or that the profits of the standard period were so low that it would not be just to determine the liability of the taxpayer under this Act by reference thereto because the actual date of commencement of business by the taxpayer or the date of commencement fixed by the Minister pursuant to paragraph (h) of subsection 1 of section 2 of this Act was subsequent to the 31st day of December, 1937, but before the first day of January, 1939, he shall direct that the standard profits be ascertained by the Board, or (whether or not there has been an application by the taxpayer) in the case of any taxpayer who has not commenced business before the second day of January, 1939, the Minister shall direct that the standard profits be ascertained by the Board and the Board shall in its sole discretion thereupon ascertain the standard profits at such an amount as the Board thinks just, being an amount equal to a return on the capital employed by the taxpayer at the commencement of the first year of fiscal period in respect of which he is subject to taxation under this Act at the rate earned by taxpayers during the standard period in similar circumstances engaged in the same or an analogous class of business, the capital of the taxpayer to be computed by the Board of Referees in its sole discretion in accordance with the First Schedule to this Act:

(3) If on the application of a taxpayer the Minister is satisfied that the business either was depressed during the standard period or was not in operation prior to the first day of January, 1938, and the Minister on the advice of the Board of Referees is satisfied that because,

(a) the business is of such a nature that capital is not an important factor in the earning of profits, or

(b) the capital has become abnormally impaired or due to other extraordinary circumstances is abnormally low

standard profits ascertained by reference to capital employed would result in the imposition of excessive taxation amounting to unjustifiable hardship or extreme discrimination or would jeopardize the continuation of the business of the taxpayer the Minister may direct that the standard profits be ascertained by the Board of Referees and the Board shall in its sole discretion thereupon ascertain the standard profits on such basis as the Board thinks just having regard to the standard profits of taxpayers in similar circumstances engaged in the same or analogous class of business.

(4) (Amended 1944 and 1947). "(4) Where, in the opinion of the Minister, a taxpayer's profits in a fiscal period ending in the year 1940 or a subsequent

year are derived from the carrying on of a business substantially different from the class of business carried on by the taxpayer in either

(i) the standard period, or

(ii) any fiscal period thereafter preceding the year under consideration,

the Minister may direct that the taxpayer's standard profits be ascertained by the Board of Referees; and the Board shall thereupon ascertain the standard profits in accordance with subsection 2 or 3 of this section as if the taxpayer was not carrying on business prior to the commencement of the first fiscal period ending in the year 1944 or the first subsequent year throughout which the different business was carried on.

(5) Notwithstanding anything contained in this section a decision of the Board given under this section shall not be operative until approved by the Minister whereupon the said decision shall be final and conclusive: Provided that if a decision is not approved by the Minister it shall be submitted to the Treasury Board who shall thereupon determine the standard profits and the decision of the Treasury Board shall be final and conclusive."

(5a) In the case of taxpayers engaged in the operation of gold mines or oil wells which have come into production after January 1st, 1938, the amount of standard profits shall be ascertained on the basis of a presumed volume of production during the standard period equal to the volume of production of the taxpayer in the taxation year and a presumed selling price for the product during the standard period equal to the average selling price of the said product during the standard period.

(5b) (1) If, after deducting the amount, if any, allowed in lieu of salary under paragraph (b) of subsection two of section six of this Act and after adjustments, if any, have been made under paragraphs (b) and (c) of subsection one of section four, the standard profits of a taxpayer other than a controlled company whose standard profit is restricted by section fifteen A are an amount less than twenty-five thousand dollars, they shall be increased by fifty per centum of the difference between that amount and twenty-five thousand dollars.

(2) Subsection one of this section is not applicable to standard profits that are determined by subsection one of section four A of this Act but is applicable in determining the standard profits referred to in paragraph (a) of that subsection.

LAST DATE TO FILE STANDARD PROFITS RETURNS

Section 5 of the Act was amended in 1947 by adding sub-sections (6), (7), (8), (9), providing that no taxpayer shall be entitled to make application for determination of his Standard Profits on or after Sept. 1st, 1947; special provision being made for taxpayers who by reason of first becoming liable to pay tax on excess profits did not find it necessary prior to that date to have their Standard Profits ascertained.

DONATIONS

A 1944 amendment to Sect. 6, S.S. 2; Para (a) limiting deductions for charitable donations, was repealed in 1946, effective from January 1st, 1947.

RESERVE FOR FUTURE INVENTORY LOSSES

Provision is also made by Section 6 for a reserve against future depreciation in inventory values; applicable to Excess Profits Tax only.

This section was amended in 1947 to remove difficulties that arise by reason of the Act ceasing to apply at the end of the calendar year 1947 rather than at the end of the taxation year of each taxpayer.

EXEMPTIONS

Section 7. Among profits not taxable under this Act are those of certain taxpayers exempt under the Income War Tax Act; the profits of personal corporations deriving income solely from investments; the profits of non-resident owned investment companies, and, applicable to the year 1941 and subsequent years the profits of diversified investment corporations which satisfy certain conditions.

In 1942 and 1945 new clauses were added with respect to exempting the profits of base metal and strategic mineral mines which come into production in the calendar years commencing Jan. 1st, 1943 for the first three fiscal years.

DEDUCTIONS NOT ALLOWED

Section 8. No deduction is allowed for

- (a) Any tax payable under this Act in respect of any taxation period or
- (b) Any unreasonable or abnormal expenditures

DEDUCTIONS ALLOWED

Section 9 (1) (Amended 1944). A taxpayer may deduct from the tax that would otherwise be payable by him under this Act the amount paid to the United Kingdom of Great Britain and Northern Ireland, any of His Majesty's self-governing dominions or dependencies or a foreign country for excess profits tax in respect of the profits of the taxpayer derived from sources therein: Provided that the Minister may in his discretion allow a taxpayer to deduct from the aggregate of the tax under the *Income War Tax Act* and the tax under this Act payable by him the aggregate of the income tax and excess profits tax paid to the United Kingdom of Great Britain and Northern Ireland or to any of His Majesty's self-governing dominions or dependencies or to a foreign country.

(2) Such deduction shall not exceed the same proportion of the tax otherwise payable under this Act or the sum total of the income tax and excess profits tax otherwise payable under this Act and the *Income War Tax Act* as provided for in the proviso to subsection 1 hereof as that which the taxpayer's net profits from sources within such country and taxed therein bears to his entire net profits from all sources.

REFUNDABLE PORTION OF TAX (effective July 1st, 1942.)

A 1945 Amendment (Sect. 9(1)) provides:

The Minister shall not make any refund under section eighteen of *The Excess Profits Tax Act, 1940*, in respect of periods ending on the thirty-first day of December, nineteen hundred and forty-six or thereafter.

(2) Notwithstanding section eighteen of *The Excess Profits Tax Act, 1940*, the Minister shall refund thereunder in respect of a fiscal period ending in nineteen hundred and forty-six before the thirty-first day of December, that portion of the amount that would otherwise be refundable under section eighteen of the said Act that the number of days in the fiscal period in nineteen hundred and forty-five is of the number of days in the fiscal period.

Section 18 referred to above, follows:

18. (1) There shall be refunded to the taxpayer an amount equal to 20% of the profits above the point at which the tax calculated under the First Part of the Second Schedule is equal to the tax calculated under the Second Part of the Second Schedule if such profits have been paid by way of taxes under the *Income War Tax Act* and this Act to the Receiver General of Canada.

(2) The refundable portion shall be repaid to the taxpayer or to his legal representative after the cessation of hostilities between Canada and Germany, Italy and Japan, as follows:—

(a) as to any refundable portion referable to the profits of fiscal periods ending in the year 1942, during the second fiscal period of the Government of Canada commencing after cessation of the said hostilities;

(b) as to any refundable portion referable to the profits of fiscal periods ending in the year 1943, during the third fiscal period of the Government of Canada commencing after cessation of the said hostilities; and so on for successive fiscal periods; or notwithstanding the provisions of paragraphs (a) and (b) hereof, at such earlier times and in such instalments as the Governor in Council may determine.

(3) The date of cessation of hostilities shall be that date proclaimed by the Governor in Council that a state of war no longer exists, or such other date as he may determine for the purposes of refunds hereunder. (1942, c. 26, s. 10).

NO TAX ON PROFITS EARNED AFTER DEC. 31ST, 1947
Section 4 of the 1947 amending act reads as follows:

No tax shall be assessed, levied or collected under *The Excess Profits Tax Act, 1940* on profits earned on and after Jan. 1, 1948, and in the case of a taxpayer whose 1948 taxation year begins before that date and ends after that date, tax shall be imposed under the said Act only on that proportion of his profits of the said taxation year that the number of days of the said taxation year in the year 1947 is of the total number of days of the said taxation year.

ASSIGNING REFUNDABLE PORTION

(4) A taxpayer may assign by way of security a refundable portion repayable under this section if the Governor in Council has consented to the assignment after being satisfied that the purpose of the assignment is to enable the taxpayer to make capital expenditures that will contribute to the post-war conversion of the taxpayer's business and that such expenditures will provide substantial employment.

(5) The Governor in Council may make regulations determining the persons to whom amounts refundable under this section shall be paid in the event of the bankruptcy, liquidation, winding-up or dissolution of that taxpayer.

AVOIDANCE OF TAXATION

Section 16. Gives the Treasury Board power to disallow any transaction whose purpose is to avoid, minimize or prejudice taxation under this Act.

CAPITAL EMPLOYED

The First Schedule of the Act specifies the manner in which capital shall be computed.

Generally speaking Capital Employed includes: The cost in money or money's worth of assets employed in the business less depreciation and depletion;

Accounts receivable less reserve for bad debts; Money or bank deposits which are actually used in the business;

less
Any sum contributed by the Dominion of Canada or by any Province towards the acquisition of any asset;

Depreciation in accordance with *Income Tax Department* regulations;

Debts and borrowed money, except *Income Bonds* or *Income Debentures*, and except non-interest-bearing advances to a subsidiary which the Minister may consider as Capital;

Investments the income from which is tax-exempt; Monies, bank deposits, investments or other assets which are unproductive or were not acquired for the purposes of the business.

CHANGES IN CAPITAL

An important 1944 amendment follows:

(1) Capital as hereinbefore defined

(a) shall be increased by a portion of any bona fide addition to the assets of the business or reduction in the liabilities of the business in the period, and

(b) shall be decreased by a portion of any bona fide reduction in the assets of the business or addition to the liabilities of the business in the period unless the increase or decrease results from profits or losses of the business in the period.

(2) The increase or decrease, required by subsection 1 of this section is that proportion of the addition or reduction, as the case may be, that the number of days in the taxation period after the addition or reduction occurs bears to the number of days in the taxation period.

(3) Capital has hereinbefore defined shall also be decreased by the amount of dividends paid in cash during the taxation period to the extent of one-half the amount by which the capital, calculated in accordance with sections 1, 2, and 3 of this Schedule, at the commencement of the period is greater than the capital, so calculated, at the commencement of the next succeeding period."

THE INCOME WAR TAX ACT

The *Income War Tax Act, 1917*, and amendments to the year 1927 were consolidated by Chapter 97 of the *Revised Statutes of Canada, 1927*. This, together with subsequent amendments, including the 1947 amendments, represents the Act as it stands at December 1947.

The following is a summary of some of the more important provisions of the Act of wide application. The summary is not official and, in case of doubt, persons interested are recommended to apply to their local Inspector of Income Tax or write to the Commissioner of Income Tax, Ottawa.

RATES OF TAX FOR 1947

(The rates in the following Schedule are effective from January 1, 1947 in accordance with the amending act passed June 11th, 1947, which repealed former rates.)

FIRST SCHEDULE

A. RATES OF TAX APPLICABLE TO INCOME OF PERSONS, OTHER THAN CORPORATIONS OR JOINT STOCK COMPANIES, UNDER SUBSECTION 1 OF SECTION 9.

On the first \$100 of Taxable Income or any portion thereof—16% per annum or:

On Income of	A Tax of	Plus %	Amount by Which Income Exceeds	And Does Not Exceed
\$100	\$16.00	+ 17%	\$100	\$200
200	33.00	+ 18%	200	250
250	42.00	+ 19%	250	300
300	51.75	+ 20%	300	400
400	72.25	+ 21%	400	500
500	93.75	+ 22%	500	1,000
1,000	206.25	+ 24%	1,000	2,500
2,500	566.25	+ 25%	2,500	3,500
3,500	821.25	+ 26%	3,500	4,500
4,500	1,086.25	+ 28%	4,500	5,000
5,000	1,226.25	+ 30%	5,000	6,500
6,500	1,676.25	+ 34%	6,500	8,500
8,500	2,356.25	+ 38%	8,500	10,500
10,500	3,126.25	+ 40%	10,500	11,500
11,500	3,531.25	+ 43%	11,500	13,000
13,000	4,176.25	+ 45%	13,000	14,000
14,000	4,626.25	+ 47%	14,000	17,000
17,000	6,051.25	+ 50%	17,000	18,000
18,000	6,551.25	+ 52%	18,000	25,000
25,000	10,226.25	+ 55%	25,000	30,000
30,000	12,976.25	+ 57%	30,000	50,000
50,000	24,476.25	+ 62%	50,000	70,000
70,000	36,976.25	+ 65%	70,000	75,000
75,000	40,226.25	+ 67%	75,000	100,000
100,000	57,101.25	+ 72%	100,000	150,000
150,000	93,351.25	+ 77%	150,000	250,000
250,000	170,851.25	+ 82%	250,000	

RATES OF TAX FOR 1948

(The rates in the following schedule are effective from January 1, 1948 in accordance with the amending act passed June 11th, 1947, which repealed the foregoing table of 1947 rates as at January 1, 1948).

FIRST SCHEDULE

A. RATES OF TAX APPLICABLE TO INCOME OF PERSONS, OTHER THAN CORPORATIONS OR JOINT STOCK COMPANIES, UNDER SUBSECTION 1 OF SECTION 9.

On the first \$100. of Taxable Income or any portion thereof—10% per annum, or:

On Income of	A Tax of	Plus %	Amount by Which Income Exceeds	And Does Not Exceed
\$100	\$10.00	+ 12%	\$100	\$200
200	22.00	+ 14%	200	300
300	36.00	+ 16%	300	400
400	52.00	+ 18%	400	500
500	70.00	+ 20%	500	3,500
3,500	670.00	+ 22%	3,500	5,000
5,000	1,000.00	+ 26%	5,000	6,500
6,500	1,390.00	+ 30%	6,500	8,500
8,500	1,990.00	+ 35%	8,500	11,500
11,500	3,040.00	+ 40%	11,500	14,000
14,000	4,040.00	+ 45%	14,000	17,000
17,000	5,390.00	+ 50%	17,000	25,000
25,000	9,390.00	+ 55%	25,000	50,000
50,000	23,140.00	+ 60%	50,000	75,000
75,000	38,140.00	+ 65%	75,000	100,000
100,000	54,390.00	+ 70%	100,000	150,000
150,000	89,390.00	+ 75%	150,000	250,000
250,000	164,390.00	+ 80%	250,000	

The following rates came into force on Jan. 1, 1947 and are applicable in respect of income of 1947 and subsequent years: Provided that in the case of corporations and joint stock companies, the rates of tax provided for by paragraphs (C) and (D) shall apply to that proportion of the income of the 1947 taxation year which the number of days of the said taxation year in the year 1947 is of the total number of days of the said taxation year and the rates of tax previously applicable shall apply in respect of the remaining portion of the said income.

AA. RATE OF TAX APPLICABLE TO INVESTMENT INCOME OF PERSONS OTHER THAN CORPORATIONS AND JOINT STOCK COMPANIES, UNDER SUBSECTION ONE OF SECTION NINE OF THIS ACT.

On investment income in excess of \$1,800—four per centum.

C. RATE OF TAX APPLICABLE TO CORPORATIONS AND JOINT STOCK COMPANIES, EXCEPT AS HEREINAFTER PROVIDED:

On the income of the corporation or company—thirty per centum.

D. RATE OF TAX APPLICABLE TO CORPORATIONS AND JOINT STOCK COMPANIES WHICH FILE A RETURN CONSOLIDATING THEIR PROFIT OR LOSS WITH THAT OF THEIR SUBSIDIARIES AS PROVIDED FOR BY SUBSECTION THREE OF SECTION THIRTY-FIVE OF THIS ACT:

On the consolidated income of such corporation or company and its subsidiaries—thirty-two per centum.

E. RATE OF TAX APPLICABLE TO NON-RESIDENT-OWNED INVESTMENT CORPORATIONS WHICH HAVE MADE ELECTIONS UNDER SUBSECTION FOUR OF SECTION NINE OF THIS ACT—fifteen per centum.

TAXABLE INCOME

Section 3 defines income as follows:

For the purposes of this Act, "income" means the annual net profit or gain or gratuity, whether ascertained and capable of computation as being wages, salary, or other fixed amount, or unascertained as being fees or emoluments, or as being profits from a trade or commercial or financial or other business or calling, directly or indirectly received by a person from any office or employment, or from any profession or calling, or from any trade, manufacture or business, as the case may be, whether derived from sources within Canada or elsewhere; and shall include the interest, dividends or profits directly or indirectly received from money at interest upon any security or without security, or from stocks, or from any other investment, and, whether such gains or profits are divided or distributed or not, and also the annual profit or gain from any other source, including:

- the income from but not the value of property acquired by gift, bequest, devise or descent, and
- (amended 1945 and applicable to 1945 and subsequent periods.)
Annuities received under a contract (other than payments described in paragraph (c) of this subsection) except a portion of each amount received thereunder that bears the same relation to the whole amount as the amount that the annuitant could, under the contract, have chosen to receive in lieu of the annuity or, if no such choice is provided by the contract, the present value (computed in such manner as the Minister may by regulation prescribe) of the annuity at the time of commencement thereof, bears to the aggregate (computed in the case of an annuity for life on the assumption that the annuitant will live during the period of his normal expectation of life calculated in accordance with mortality tables approved by the Minister) of the annuity for which the contract provides: Provided that this provision shall not be construed to prejudice the operation of subsection two of this section.
- any payment out of any superannuation or pension fund or plan. A former proviso was deleted in 1946, effective June 28, 1946.
- the salaries, indemnities or other remuneration of
 - members of the Senate and House of Commons of Canada and officers thereof,
 - members of Provincial Legislative Councils and Assemblies,

- (iii) members of Municipal Councils, Commissions or Boards of Management.
- (iv) any Judge of any Dominion or Provincial court whose salary was increased by chapter fifty-nine of the Statutes of one thousand nine hundred and twenty and who accepted such increase, and any Judge of any such Court appointed after the seventh day of July, one thousand nine hundred and nineteen, and
- (v) all persons whatsoever, whether the said salaries, indemnities or other remuneration are paid out of the revenue of His Majesty in respect of his Government of Canada, or of any province thereof, or by any person, except as herein otherwise provided; and
- (e) personal and living expenses when such form part of the profit, gain or remuneration of the taxpayer, etc., etc.
- (f) rents, royalties, annuities or other like periodical receipts which depend upon the production or use of any real or personal property, notwithstanding that the same are payable on account of the use or sale of any such property.
- (g) (Amended 1945 and applicable to 1945 and subsequent periods.) All annuities and other annual payments received under the provisions of a will or trust irrespective of the day on which the will or trust became effective and notwithstanding that the payments are payable at intervals longer or shorter than a year except a payment or portion thereof which can be established by the recipient not to have been paid out of the income of the estate or trust.
- (h) any amount received pursuant to a decree, order or judgment made by a competent tribunal in any action or proceeding for divorce or judicial separation or pursuant to a separation agreement as alimony or other allowance for the maintenance of the recipient thereof and the children of the marriage if any, if such recipient is living apart from the spouse or former spouse required to make such payment.
- (2) Where under any existing or future contract or arrangement for the payment of money, the Minister is of opinion that
 - (a) payments of principal money and interest are blended, or
 - (b) payment is made pursuant to a plan which involves an allowance of interest,
 whether or not there is any provision for payment of interest at a nominal rate or at all, the Minister shall have the power to determine what part of any such payment is interest and the part so determined to be interest shall be deemed to be income for the purposes of this Act.
- (3) Where any person acts in the capacity of trustee in the case where an oil or gas well is operated under an arrangement whereby any person other than the operator has an interest in the proceeds of the sale of the products thereof, such proceeds shall nevertheless be deemed, for the purposes of this Act, to be received by the trustee on his own behalf, and he shall be taxable in respect thereof at the rates prescribed for corporations in paragraph C of the First Schedule to this Act and any taxes paid by the trustee under this Act or *The Excess Profits Tax Act, 1940*, may be charged by the trustee rateably to those persons having such interest in such proceeds and deducted from the amounts due them from him.
- (4) Any payment made to any person in connection with any duty, office or employment, whether as allowances on a per diem or other periodic basis, living allowances or expenses, or otherwise except
 - (a) travelling or other allowances expressly fixed by and in any Act of the Parliament of Canada,
 - (b) travelling expenses and separation allowances designated by the Minister, paid to a member of the permanent Canadian Naval, Military and Air forces who is in receipt of pay and allowances at rates designated by the Minister as new permanent force rates of pay and allowances, and
 - (c) travelling expenses paid to any member of the Canadian Naval, Military or Air forces in the Canadian Active Service Forces other than to a member of the permanent Canadian Naval, Military or Air forces described in paragraph

(b) of this subsection, shall be salary of such person and taxable as income for the purposes of this Act: Provided, however, that living allowances paid to persons who are serving outside of Canada but are maintaining a self-contained domestic establishment in Canada and who are either employees of the Government of Canada or members of the Canadian Naval, Military or Air Forces in the Canadian Active Service Forces shall not be deemed to be taxable income up to such an amount as may be determined by the Minister in his discretion. (Amended 1946, effective 1946 tax period).

(5) Any payment (other than supplementary grants paid by the dependents' board of trustees) made in respect of the services of any member of the Canadian Naval, Military or Air Forces in the Canadian Active Service Forces to the wife or to any dependent of such member shall for the purposes of this Act be income of such member.

(6) This provides that a single payment paid by an employer to an employee upon retirement on and after Jan. 1, 1944 and on or before June 27, 1946, may be taxed over a 5-year period, 1/5 in each year.

(7) (New in 1944). This provides that income of a period may be reduced by the amount of a gift in money to His Majesty in right of Canada.

(8) Where the Minister is satisfied that a payment or payments made on or after the thirteenth day of October, nineteen hundred and forty-five and before June 27, 1946, by a person to a former employee is in respect of loss of office or employment, one-fifth only of the payment or the aggregate of the payments made in any year shall be deemed, for the purposes of this Act, to be income of the taxpayer in the year it is received and one-fifth thereof shall be so deemed to be income of the taxpayer in each of the four succeeding years in which he is living.

(9) (1946 and subsequent period). This provides for an exemption of expenses allowed elected members of a provincial legislative assembly providing it does not exceed one-half of the maximum fixed indemnity.

(10) (1946 and subsequent periods). Provides for Authors' earnings, in certain cases and upon filing the prescribed forms, to be spread over 2 or 3 years.

(11) This provides that funding securities received on or after January 1, 1947, in respect of an accrued right to interest, dividends or other payments of an income nature . . . be taxable as income.

INCOMES NOT LIABLE TO TAX

EXEMPTIONS AND DEDUCTIONS

Under the Act certain incomes are not liable to taxation. These include: (Section 4)

(1) The income derived from any bonds or other securities of the Dominion of Canada issued exempt from any income tax imposed in pursuance of any legislation enacted by the Parliament of Canada;

(k) The income of incorporated companies (except personal corporations).

(i) whose business operations are of an industrial, mining, commercial, public utility or public service nature, and are carried on entirely outside of Canada, etc., or

(ii) whose business operations are of an investment of financial nature and carried on entirely outside of Canada, and whose shares have been offered for public subscription or are listed on any recognized stock exchange in Canada or elsewhere, and whose assets (except such bank deposits as may be held in Canada and except shares of other companies conforming to the requirements of this paragraph (k)) are situate entirely outside of Canada, etc.

Provided that such companies file annually a fully completed return, on the form prescribed, and also pay an annual filing fee of one hundred dollars, within four months from the close of their fiscal period.

(l) (i) Pensions granted or payable under the provisions of the *Pension Act*, or other payments in the nature of pensions which were being administered on the 31st day of July, 1942 by the Canadian Pension Commission as directed by the Governor in Council, under section 6 of the *Pension Act*.

(ii) Pensions granted or payable on account of disability or death arising out of war service

by the government of any country which was an ally of His Majesty at the time of such war service; Provided, and to the extent that, such country grants a similar exemption in respect of such pensions payable by the government of Canada.

(n) Dividends paid to an incorporated company by a company incorporated in Canada, the profits of which have been taxed under this Act or to which par (w) of this section applies, except as hereinafter provided by Sections 19, 22a, and 32a. (applicable to 1947 and subsequent years).

(o) Dividends received by an incorporated company from a company incorporated outside of Canada to the extent that the latter corporation has earned income within Canada and actually paid a tax in respect of such income under this Act; provided that in computing the proportion or fractional part of the dividend free from taxation in the hands of a recipient corporation, as provided by this paragraph, the Minister's determination shall be final and conclusive.

(p) This paragraph, amended 1946 and 1947, deals with Co-operative Companies and Associations.

(q) This paragraph, amended 1946, exempts Credit Unions under certain conditions.

(r) Dividends received, directly or through any other subsidiary company, by a company incorporated in Canada whose shares are held by the public, from a wholly owned (less directors' qualifying shares) subsidiary non-resident company, if the Minister is satisfied that at least seventy-five per centum of the combined capital of such Canadian company and all of its wholly owned subsidiary companies is employed directly or indirectly outside of Canada. (This clause is subject to certain provisions.)

(s) Dividends paid to a Company incorporated in Canada by a company which has never paid a tax by reason of sections 89 and 90 of this Act.

(t) The service pay and allowances, except service pay and allowances paid at rates designated by the Minister as new permanent force rates of pay, of—

(i) members of the Canadian Naval, Military and Air Forces while in the Canadian Active Service Forces and overseas on the strength of an Overseas Unit outside of the Western Hemisphere, and

(ii) members of the said Forces whose income from such service pay and allowances (excluding subsistence allowances up to \$1.70 per day and marriage and dependents' allowances and supplementary grants paid by the dependents' board of trustees) is paid at the rate of less than \$1,600.00 per annum.

(u) Any amount received by any person as compensation under the *Workmen's Compensation Act* of any province of Canada or the *Government Employees' Compensation Act* in respect of any injury or disability incurred or in respect of any death.

(v) Exempts the service pay and allowances of the first 6 months service after return, with an exception similar to that in par (t) (effective 1946 period).

(w) This par., new in 1946, deals with investment corporations.

(x) This par., new in 1946, deals with income of companies derived from mines of base metals or strategic minerals.

(y) (amended 1945) deals with the income of housing corporations.

(z) the income from the investment of the superannuation or pension funds of a trust established in connection with, or a corporation incorporated for the administration of, an employees' superannuation or pension fund or plan approved by the Minister in respect of its constitution and operations for the taxation year; (Applicable to 1946 period).

DEDUCTIONS ALLOWED

Deductions* allowed from income by the Act include: (Section 5)

(a) Allowances for the exhaustion of mines, wells and timber limits, etc. (Amended 1946).

(b) Such reasonable rate of interest on borrowed capital used in the business to earn the income as the Minister in his discretion may allow.

MARRIED STATUS EXEMPTION

(applicable to income of 1947 and subsequent years and subject to the proviso at end of par (e) below).

(c) fifteen hundred dollars in the case of a taxpayer who, during the taxation year, was

(i) a married person who supported his spouse dependent upon him for support, if the son or daughter was, during the taxation year,

(a) under eighteen years of age;

(b) eighteen years of age or over and dependent by reason of mental or physical infirmity; or

(c) under twenty-one years of age and a student at a secondary school, university or other educational institution;

(iii) an unmarried person or a married person separated from his spouse who maintained a self-contained domestic establishment and actually supported therein a person wholly dependent upon him and connected with him by blood relationship, marriage or adoption; or

(iv) an unmarried minister or clergyman in charge of a diocese, parish or congregation, who maintained a self-contained domestic establishment and employed therein on full-time, a housekeeper or servant; and

SINGLE STATUS EXEMPTION

seven hundred and fifty dollars in the case of each person not entitled to the aforesaid deduction of fifteen hundred dollars;

EXEMPTION FOR DEPENDENTS

(d) for each child or grandchild of the taxpayer who was, during the taxation year, wholly dependent upon him for support, and was

(i) under eighteen years of age;

(ii) eighteen years of age or over and dependent by reason of mental or physical infirmity; or

(iii) under twenty-one years of age and a student at a secondary school, university or other educational institution;

\$100 if the child or grandchild was a child qualified for family allowance and \$300 if the child or grandchild was not such a child, and

(e) an amount expended by the taxpayer during the taxation year for the support of a person who was, during the taxation year, dependent upon the taxpayer for support and was

(i) his parent or grandparent and dependent by reason of mental or physical infirmity;

(ii) his brother or sister

(a) under eighteen years of age,

(b) eighteen years of age or over and dependent by reason of mental or physical infirmity, or

(c) under twenty-one years of age and a student at a secondary school, university or other educational institution; or

(iii) his daughter or sister under twenty-one years of age training as a nurse at a public or provincially licensed private hospital; not exceeding \$100 if the person was a child qualified for family allowance and \$300 if he was not such a child.

(f) Travelling expenses (including the entire amount expended for meals and lodging) while away from home in the pursuit of a trade or business.

PENSION FUNDS

(Applicable to 1946 and subsequent periods).

(ff) an amount that does not exceed nine hundred dollars in respect of the services rendered to an employer by any employee, officer or director within the taxation year and has been actually paid by the employer to an employees' superannuation or pension fund or plan approved by the Minister in respect of its constitution and operations for the taxation year;

(g) in respect of amounts for superannuation or pension funds or plans approved by the Minister in respect of their constitution and operations for the taxation year

(i) an amount not exceeding nine hundred dollars in the taxation year, actually retained by the

employer from the remuneration of the taxpayer for an employees' superannuation or pension fund or plan in respect of services rendered in the taxation year or paid by a taxpayer who is a member of a trade union as part of his union dues, and

- (ii) an amount not exceeding nine hundred dollars in the taxation year, paid to an employees' superannuation or pension fund or plan by the taxpayer in respect of services rendered by him previous to the taxation year while he was not a contributor;

- (h) that portion of a payment out of an employees' superannuation or pension fund or plan the investment income of which has been exempt from taxation under this Act by reason of an election for such exemption by the trustees or corporation administering the fund or plan

- (i) that the aggregate of the amounts paid by the employee into the fund or plan during the period when its income was exempt by reason of such election is of the aggregate of all amounts paid by him into the fund or plan; or

- (ii) that the aggregate of the amounts paid by the employee into the fund or plan during the period when its income was exempt by reason of such election together with simple interest on each amount so paid from the end of the year of payment thereof to the commencement of the superannuation allowance or pension at three per centum per annum is of the aggregate of all amounts paid by him into the fund or plan together with simple interest as aforesaid on each amount so paid,

whichever is the greater; (effective 1946 period and after).

DONATIONS

- (j) not more than ten per centum of the net taxable income of any taxpayer, other than a corporation, which has been actually paid by way of donation within the taxation period to, and receipted for as such by, any charitable organization in Canada operated exclusively as such and not operated for the benefit or private gain or profit of any person, member or shareholder thereof.

- (jj) An amount not exceeding 5% of the income subject to taxation of any corporation, which amount has been paid by way of donation within the taxation period to and receipted for as such by any charitable organization in Canada operated exclusively as such and not for the benefit or private gain or profit of any person.

(A 1946 amendment repeals the following proviso in respect of tax years ending on or after July 1, 1947).

Provided that the amount by which a corporation's charitable donations in the taxation year exceeds the greater of either

- (i) the average of its annual donations in the last 2 fiscal periods ending before July 1, 1942, or

- (ii) that portion of its donations made in the taxation year that has been paid before February 1st, 1944 or has been paid pursuant to an agreement or undertaking evidenced before the said day either by an instrument in writing or by a payment that is one of a series of payments,

shall not be deducted except a portion thereof the deduction of which diminishes the aggregate of its income tax under this Act and its tax under *The Excess Profits Tax Act, 1940*, by 40% of the said excess.

ANNUITY CONTRACTS

(See also Sect. 3, (b), (g))

- (k) The income arising from any annuity contract entered into prior to June 25, 1940, to the extent provided by section three of chapter twenty-four of the statutes of 1930 and section six of chapter forty-three of the statutes of 1932: provided that such exemption shall not extend to that portion of the income which exceeds the amount of the annuity actually specified in the contract before June 25, 1940, where such excess amount arises by reason of any option or contractual right to enlarge the annuity income by the payment of additional sums or premiums, unless such additional sums or premiums have actually been paid before the said date.

- (l) Annual interest accruing within the taxation period in respect of succession duties or inheritance taxes.

SUPERANNUATION FUNDS

- (m) This paragraph concerns any special payment made in Canada by an employer on account of an employees' superannuation or pension fund or plan in respect of past services of employees, and was amended in 1944.

MEDICAL EXPENSES

- (n) that portion of medical expenses in excess of four per centum of the income of the taxpayer incurred and paid either by the taxpayer or his legal representatives

- (i) within the taxation period,

- (ii) within a twelve-month period ending in the taxation period and not included in the calculation of a deduction for medical expenses under this Act for a previous taxation period, or

- (iii) in the event of the death of the taxpayer, within a twelve-month period commencing in the taxation period and not included in the calculation of a deduction for medical expenses under this Act for a previous taxation period

if payment is made to a medical practitioner, dentist or nurse qualified to practise under the laws of the place where the expenses are incurred or a public or licensed private hospital in respect of a birth in the family, of illness or of operation upon the taxpayer or his spouse or any dependent in respect of whom he may make a deduction [under par. (c), (d) or (e) of this sub-section] (the words in square brackets are applicable to income of 1947 and subsequent years) including the salary or wages paid to one full-time attendant upon the taxpayer, his spouse or any such dependent, who was throughout the whole of the taxation period necessarily confined by reason of illness, injury or affliction to a bed or wheelchair and including also the salary or wages paid to one full-time attendant upon the taxpayer, his spouse or any such dependent who was totally blind at any time in the taxation period and required the services of such an attendant; and including an amount expended on an artificial limb, a spinal brace, a brace for a limb or an aid to hearing for the taxpayer, his spouse or any such dependent: Provided that the deduction shall not exceed the aggregate of

- (iv) six hundred dollars in the case of a single person, or nine hundred dollars in the case of a married person or person given an equivalent status in respect of rates of tax under this Act (but a husband and wife are entitled to only one such deduction of nine hundred dollars between them), and

- (v) one hundred and fifty dollars for each dependent in respect of whom he may make a deduction under par. (c), (d) or (e) of this sub-section, but not exceeding six hundred dollars in respect of such dependents: and

Provided further that payment of the said medical expenses is proven by receipts filed with the Minister.

EXCESS PROFITS TAX ALLOWANCE

- (o) that portion of any excess profits taxes payable by any proprietor or partnership which the interest of the proprietor or partner in the income of the business bears to the total income of the business for corresponding periods.

BUSINESS AND FARM LOSSES

- (p) (Amended 1944 and 1947). This provides for deduction on account of business losses in the 3 years immediately preceding and the year immediately following; also farm losses.

- (q) subsistence allowances of members of the Canadian naval, military and air forces, while in the Canadian Active Service Forces, except to the extent that such subsistence allowances in any case exceed \$1.70 a day, other than any such allowance received by a member of the permanent forces who is in receipt of pay and allowances at the new permanent force rates (effective 1946 period and repealed on and after Jan. 1, 1947).

(r) (Repealed 1944).

(s) taxes payable and paid by a mining company to a municipality, pursuant to the provisions of subsections six, nine and eleven of section thirty-nine of the *Assessment Act* (Ontario) R.S.O. 1937, chapter 272, as amended and in force on the second day of March, 1943: Provided that the Minister is satisfied that in assessing the said taxes the taxes payable by the said mining company under the *Income War Tax Act* and *The Excess Profits Tax Act, 1940*, are not allowed as deductions. (Effective on proclamation).

(t) (u) These clauses provide for deductions for alimony and for scientific research.

DEFERRED MAINTENANCE AND REPAIRS

(v) in respect of income for a taxation year ending between December 31st, 1942 and December 31st, 1946, an amount not exceeding in the case of the deduction for any year

(i) in the case of a deduction from the income for the 1946 taxation year, the excess profits for the said year as defined by paragraph (c) of subsection one of section two of *The Excess Profits Tax Act, 1940*, as enacted by chapter nineteen of the statutes of 1945; or

(ii) in the case of deduction from the income for a taxation year prior to the 1946 taxation year, the amount of the taxpayer's profits as defined in the said Act in the said year above the point at which the tax calculated for the said year under the First Part of the Second Schedule to the said Act was equal to the tax calculated for the said year under the Second Part of the Second Schedule to the said Act and not exceeding in the aggregate for all the aforesaid years

(iii) one-half of the expenditures made

(a) in connection with maintenance and repairs by a taxpayer carrying on a business, or

(b) on underground development by a taxpayer operating a mine, in a period of 12 months ending not later than Dec. 31st, 1950, to be fixed by the Governor in Council for the purposes of this paragraph;

(4) The Order of His Excellency the Governor General in Council of the seventeenth day of April, 1947 (P.C. 1502) shall be deemed not to have come into operation or to have been made.

(w) Such amount as the Governor in Council may by regulation, allow for amounts paid in respect of taxes imposed on the income, or any part thereof, by the Government of a Province by way of tax on income derived from mining operations or income derived from logging operations.

BLINDNESS

(New 1944). Subsection 2 of Section 5 enables a blind taxpayer to deduct \$480 from income in lieu of a calculation as to wages paid to a full time attendant as per par. (n) above.

EARNINGS OF SPOUSE REDUCING DEDUCTION (Applicable to income of 1947 and subsequent years)

(3) If during a taxation year the spouse of a married person described by subparagraph (i) of paragraph (c) of subsection one of this section

(a) has an income of more than \$250 and not more than \$750, the deduction of \$1500 permitted to the married person by the said paragraph (c) shall be reduced by the amount by which the income of the spouse is in excess of \$250; or

(b) has an income of more than \$750, the said married person and spouse are each entitled only to the deduction of \$750 permitted by the said paragraph (c).

DEDUCTION—DEPENDENT CHILD

(4) The deduction in respect of a dependent child under paragraph (d) of subsection one of this section may in any year be made from the income of such of his parents as may be determined by agreement between them, but if there is no such agreement the deduction shall be made from the father's income unless the Minister otherwise determines; but in the case of an illegitimate child the deduction shall be made, unless the Minister otherwise determines, from the mother's income.

(5) No deduction shall be made under paragraph

(c) of subsection one of this section from the income of any non-resident person described by paragraph (c), (d) or (e) of subsection one of section nine of this Act or referred to in subsection seven of section twenty-seven of this Act unless the country in which such non-resident person resides allows a similar advantage to residents of Canada subject to tax in such country under similar circumstances.

(6) Where a taxpayer is entitled to make a deduction from his income for the taxation year under paragraph (t) of subsection one of this section in respect of a payment for the maintenance of a spouse or child, the spouse or child shall, for the purposes of paragraph (c) or (d) of the said subsection one, be deemed not to be the spouse or child of the taxpayer.

INSURANCE COMPANIES

(7) This sub-section, new in 1946 and amended 1947, deals with deductions for credits to policyholders by Insurance Companies other than Life.

PATRONAGE DIVIDENDS

Sub-sections 8 to 11, new in 1946, deal with deductions for patronage dividends for co-operative organizations and other businesses. Sub-sections 7 to 11 are applicable to 1947 and subsequent taxation periods.

DEDUCTIONS FROM INCOME NOT ALLOWED

6. In computing the amount of the profits or gains to be assessed, a deduction shall not be allowed in respect of—

(a) disbursements or expenses not wholly, exclusively and necessarily laid out or expended for the purpose of earning the income;

(b) any outlay, loss or replacement of capital or any payment on account of capital or any depreciation, depletion or obsolescence, except as otherwise provided in this Act;

(c) the annual value of property, real or personal, except rent actually paid for the use of such property, used in connection with the business to earn the income subject to taxation;

(d) amounts transferred or credited to a reserve, contingent account or sinking fund, except such an amount for bad debts as the Minister may allow and except as otherwise provided in this Act;

(e) carrying charges or expenses of unproductive property or assets not acquired for the purposes of a trade, business or calling or of a liability not incurred in connection with a trade, business or calling;

(f) personal and living expenses;

(h) Carrying charges of property the income from which is exempt, except to the extent that such carrying charges exceed the exempt income.

(i) any sums charged by any company or organization outside of Canada to a Canadian company, branch or organization, in respect of management fees or services or for the right to use patents, processes or formulae presently known or yet to be discovered, or in connection with the letting or leasing of anything used in Canada, etc., etc.

(j) This concerns net losses sustained in the 1934 or any subsequent taxation period in the United Kingdom of Great Britain and Northern Ireland or any of the British Dominions other than Canada or any British possession or dependency, or in any foreign country.

(k) the distribution of earnings by any corporation to holders of its income bonds or income debentures.

Provided, however, in cases where such income bonds or income debentures have been issued or the income provisions thereof have been adopted since 1930, in consequence of an adjustment of previously existing bonds or debentures bearing an unconditional fixed rate of interest, which adjustment, to the satisfaction of the Minister, was occasioned by financial difficulties of the debtor corporation or its predecessor and was intended to afford some relief to the said debtor corporation or its predecessor, then the provisions of this paragraph shall not apply.

Provided further that the provisions of this paragraph shall not apply in determining the income of 'personal corporations' taxable against their shareholders.

- (l) Royalties paid by persons who are not residents of Canada out of royalties received by such persons from sources within Canada.
- (m) the salary, bonus, director's fee or other like remuneration in excess of fourteen thousand dollars paid by a company incorporated in Canada to a non-resident unless such non-resident pays tax thereon under Subsection 1 of Section 9 of this Act.

DEPRECIATION

- (n) depreciation, except such amount as the Minister in his discretion may allow, including
- (i) such extra depreciation as the Minister in his discretion may allow in the case of plant or equipment built or acquired to fulfil orders for war purposes;
 - (ii) depreciation at not more than double the rates normally allowed in respect of plant or equipment (of such class or classes as may be determined by the Governor in Council) built or acquired in a period to be fixed by the Governor in Council for the purposes of this paragraph, if the taxpayer is, in the opinion of the Minister, making a new investment by building or acquiring the plant or equipment.
- (The clause in parenthesis was added in 1946).
- Provisos: Here follow provisos respecting the treatment of depreciation in the event of sale or transfer of assets.

PROVINCIAL LEVIES

- (o) any corporation tax, as defined by regulation made by the Governor in Council, paid to the government of a province or to a municipality.

EXPENSES

2. The Minister may disallow any expense which he in his discretion may determine to be in excess of what is reasonable or normal for the business carried on by the taxpayer or which was incurred in respect of any transaction or operation which in his opinion has unduly or artificially reduced the income.

3. The Minister may reduce the amount of any salary, wage, fee, etc., to determine earned income.

4. Where an expense is common both to earned income and investment income the Minister shall determine the extent to which the expense may be applicable to either class of income. The determination of the Minister hereunder shall be final and conclusive.

5. Expenses incurred by a corporation to earn non-taxable income shall not be allowed as a deduction in computing the income to be assessed. Where general expenses are incurred to earn both taxable and non-taxable income the Minister shall have power to apportion the said expenses.

DEDUCTIONS FROM TAXES ALLOWED

PROVINCIAL TAX

7. (Applicable to income of 1947 and subsequent taxation years). Where a taxpayer other than a corporation or joint stock company pays tax on income to the government of a province, he may deduct from the tax otherwise payable by him under subsection one of section nine of this Act

- (a) the amount of tax on income paid by him to the government of any province in which he resides or is employed, or
 - (b) five per centum of the tax otherwise payable by him under subsection one of section nine of this Act,
- whichever is less.

TAXPAYERS RESIDENT DURING PART OF YEAR

7a. (1) A taxpayer who

- (a) not being previously resident or ordinarily resident in Canada during a taxation year becomes resident or ordinarily resident in Canada during the said taxation year, or
- (b) being resident or ordinarily resident in Canada during a taxation year, ceases to be resident or ordinarily resident in Canada during the said taxation year

so that he neither resided nor was ordinarily resident in Canada during the whole of the taxation year, may deduct from the tax otherwise payable by him under subsection one of section nine of this Act, a portion of the said tax that bears the same relation to the whole tax as the period in the taxation year during

which he neither resided nor was ordinarily resident in Canada bears to the whole taxation year.

(2) No deduction may be made under subsection one of section eight of this Act by a taxpayer entitled to a deduction under this section except tax on income derived by him from sources outside of Canada after he becomes resident or ordinarily resident in Canada. (Effective for 1946 and subsequent periods).

DEDUCTIONS FOR TAX IN OTHER COUNTRIES

8. (1) A taxpayer may deduct from the tax otherwise payable by him under this Act the amount paid to the United Kingdom of Great Britain and Northern Ireland, to any of His Majesty's self-governing dominions or dependencies or to a foreign country for income tax in respect of the income of the taxpayer derived from sources therein: Provided that the Minister may in his discretion allow a taxpayer to deduct from the aggregate of the income tax under this Act and tax under *The Excess Profits Tax Act, 1940*, otherwise payable by the taxpayer the aggregate of the income tax and excess profits tax paid by the taxpayer to the United Kingdom of Great Britain and Northern Ireland, any of His Majesty's self-governing dominions or dependencies or a foreign country in respect of the income of the taxpayer derived from sources therein.

(2) Such deduction shall not exceed the same proportion of the tax otherwise payable under this Act or the sum total of the income tax and excess profits tax as that which the taxpayer's net profits from sources within such country bears to his entire net profits from all sources, without taking into account the exemptions provided by Rule 1 of Sect. 2 of Par. A of the First Schedule of this Act.

(2a) etc. (Amended 1947). This provides for deduction for income and E.P. tax paid in any other portion of the British Empire or in any other country by wholly owned non-resident subsidiary corporations from whom dividends are received by Canadian parent company. New sub-sections (2b) (2c) (2d) (2e) were added in 1947.

(4) A Minister, High Commissioner, officer, servant or employee of the Government of Canada or an agent general for any of the provinces of Canada, or any officer, servant or employee thereof, resident outside of Canada, shall be entitled to deduct from the tax that would otherwise be payable by him under this Act the amount paid as income tax to the government of the country in which he resides.

Subsections 6 to 11, amended in 1946, deal with allowances for exploration and drilling for oil and gas and searching for base metals and strategic metals, etc.

PERSONS TAXABLE

9. (1) There shall be assessed, levied and paid upon the income during the preceding year of every person—

- (a) residing or ordinarily resident in Canada at any time in such year, or
- (b) who sojourns in Canada for a period or periods amounting to one hundred and eighty-three days at any time in such year, or
- (c) who is employed in Canada during such year, or
- (d) who, not being resident in Canada, is carrying on business in Canada at any time in such year, or
- (e) who, not being resident in Canada, derives income for services rendered in Canada at any time in such year, otherwise than in the course of regular or continuous employment for any person resident or carrying on business in Canada.
- (f) who, before his appointment was a resident of Canada, and is now or hereafter becomes a Minister, High Commissioner, officer, servant or employee of the Government of Canada, or an agent general for any of the provinces of Canada, or any officer, servant or employee thereof, resident outside of Canada, except upon income received by way of salary from the said Government.
- (g) who, whether single or married, is an employee of a person resident or carrying on business in Canada and whose services were engaged in Canada and who has been sent outside of Canada

temporarily to perform services on behalf of such employer.

(h) who is a member of the Canadian Naval, Military or Air Forces in the Canadian Active Service Forces in the Western Hemisphere outside of Canada.

a tax computed at the rates set forth in par. A and par AA of the First Schedule to this Act. (Applicable to 1947 and subsequent taxation years).

(2) Save as herein otherwise provided, corporations and joint stock companies resident or carrying on business in Canada, no matter how created or organized, shall pay a tax upon income at the rate applicable thereto set forth in the First Schedule to this Act.

(3) The total income of each taxpayer other than a corporation or a joint stock company shall be compiled by having the earned income form the base, above which shall be placed the investment income, and according thereto the appropriate additional rates of tax on investment income as provided by paragraph AA of the first Schedule of this Act shall be applied.

(4) A Non-Resident-Owned Investment Corporation which elects within such time, effective from such date after the coming into force of this subsection, and in such manner as may be prescribed by regulations hereunder, shall not be liable to the tax provided for in subsection two of this section but shall pay a tax upon income at the rate set forth in paragraph E of the First Schedule of this Act.

CHIEF OCCUPATION FARMING OR FISHING

(5) Where a taxpayer's chief business, occupation, trade or calling has been farming or fishing during the taxation year and the two years immediately preceding the taxation year and the taxpayer has filed, under section 33 of this Act, returns of income during the said two preceding years within the time limited therefor, if the taxpayer within four months after the end of a taxation year files with the Minister an election in form prescribed by the Minister, the tax payable by the taxpayer under subsection one of this section upon income for the 1948 or a subsequent taxation year shall be deemed to be the amount by which

(a) the aggregate of the taxes that would have been payable by the taxpayer under this section for the taxation year and the two immediately preceding years if the income during each of the said years had been the average of the taxpayer's income for the said years,

exceeds
(b) the aggregate of the tax actually paid by the taxpayer under this section during the two immediately preceding taxation years.

(6) For the purposes of subsection five of this section

(a) 'farming' includes all tillage of the soil, livestock raising, raising of poultry, fur farming, dairying, fruit growing and the keeping of bees; and

(b) 'fishing' includes fishing for or catching shell fish, crustaceans and marine animals.

RETIREMENT PAYMENTS

(7) In the case of

(a) a single payment made after June 27, 1946

(i) out of or pursuant to a superannuation or pension fund or plan upon the death, withdrawal or retirement from employment of any employee or former employee in full satisfaction of all his rights in the fund or plan; or
(ii) upon retirement, other than out of or pursuant to a superannuation or pension fund or plan approved by the Minister, that the Minister is satisfied is made in recognition of long service, or

(b) a payment or payments made after June 27, 1946 that the Minister is satisfied was or were made by an employer to an employee or former employee upon or after retirement in respect of loss of office or employment,
the said single payment or the aggregate of the said payments made in any year, may, at the option of the taxpayer by whom it is or they are received, be

deemed not to be income of the taxpayer for the purposes of subsection one of this section, in which case the taxpayer shall be liable to pay an additional tax equal to the amount which bears the same relation to the single payment or the aggregate of the said payments as the tax payable by the taxpayer or, in the case of any such payment on death, by the deceased, under this section upon his income for the last complete taxation year in the employment bears to his income during that year.

INVESTMENT CORPORATIONS (Applicable to 1947 and subsequent taxation years)

(8) A corporation or joint stock company

(a) whose capital throughout the taxation year is, to the extent of 80% or more, invested in stocks, bonds or securities or held in cash,

(b) whose gross income during the taxation year is, to the extent of not less than 95%, derived from investments mentioned in paragraph (a) of this subsection,

(c) whose capital is throughout the taxation year, to the extent of not more than 10% thereof, invested in the stocks, bonds or securities of any one corporation or debtor other than His Majesty in right of Canada or of any province or of a Canadian municipality,

(d) whose shares are, throughout the taxation year, held by persons numbering 50 or more of whom none holds more than 25% of the whole capital stock of the corporation,

(e) whose net income during each taxation year (other than unsold dividends or interest received otherwise than in cash) has been distributed to the shareholder within 120 days after the close of the taxation year to the extent of 85% or more, and

(f) which has, during the taxation year, outstanding bonds, debentures or other securities evidencing funded indebtedness
shall pay a tax upon income in lieu of the tax imposed by subsection two of this section at one-half the rate set forth in paragraph C of the First Schedule to this Act.

TAX ON CURRENCY PREMIUM

9b. (1) In addition to any other tax imposed by this Act an income tax of five per centum is hereby imposed on all persons resident in Canada, except municipalities, or municipal or public bodies which in the opinion of the Minister perform a function of government, in respect of all interest and dividends paid by Canadian debtors, directly or indirectly to such persons, which interest by the terms of the mortgage, deed, hypothec or other instrument under which the debt was contracted, or which dividends by the terms of issue, are payable in a currency which is at a premium in excess of five per centum in terms of Canadian funds. Provided that no tax hereunder shall be payable if no part of the premium is paid by the Canadian debtor to the creditor.

TAXES ON NON-RESIDENTS

2 In addition to any other tax imposed by this Act an income tax of fifteen per centum is hereby imposed on all persons who are non-residents of Canada in respect of

(a) All dividends received from Canadian debtors irrespective of the currency in which the payment is made, and

(b) All interest received from or credited by Canadian debtors if payable solely in Canadian funds except the interest from all bonds of or guaranteed by the Dominion of Canada.

(c) All interest received by a non-resident parent company from a Canadian subsidiary company irrespective of the currency in which the payment is made, except where an agreement existed prior to the first day of April, 1933, providing for the payment of such interest in a currency other than Canadian.

(d) All income for any taxation period received from any Canadian estate or trust, which income shall be deemed to include all income

accruing to the credit of non resident beneficiaries whether received by them or not during such taxation period. The tax payable by virtue of this paragraph shall be deducted by the trustee from the amount paid or credited to such beneficiary at the time of paying or crediting and shall be remitted to the Receiver General of Canada.

- (e) All payments received directly or indirectly from Canadian debtors in respect of
- (i) any copyright, used in Canada, relating to books, music, articles in periodicals, newspaper syndicated articles, pictures, comics and other newspaper or periodical features, and
 - (ii) any rights in and to the use of any work, whether copyrighted or not, subsequently produced or reproduced in Canada, by way of the spoken word, print or mechanical sound on or from paper, composition, films or mechanical devices of any description.

The tax payable by virtue of this paragraph shall be deducted by the Canadian debtor from the amount paid or credited to such non-resident at the time of payment or crediting and shall be remitted to the Receiver General of Canada.

No tax shall be payable by virtue of this paragraph in respect of any portion of any payment disallowed to the Canadian debtor under section 23B of this Act.

- (f) salaries, wages, premiums, annuities, compensation, remunerations, emoluments, rents and other fixed or determinable annual or periodical gains, profits and income received from sources within Canada by any such non-resident person, who is not engaged in trade or business within Canada, has not an office or place of business therein, and has not performed personal services within Canada at any time in the year, provided that such non-resident is a resident of a country which imposes a tax of a similar nature in respect of similar kinds of income derived from sources within such country and payable to non-residents of such country.

The tax payable by virtue of this paragraph shall be deducted by the Canadian debtor from the amount paid or credited to such non-resident at the time of payment or crediting and shall be remitted to the Receiver General of Canada. It is applicable to all payments on and after June 24, 1942.

- * (3) In the case of bearer coupons or warrants, whether representing interest or dividends, the taxes imposed by this section shall be collected by the encashing agent or debtor who shall, in the case of the tax imposed by subsection 1 of this section, withhold 5% of the interest or dividends in respect of which such tax is imposed, and, in the case of the tax imposed by subsection 2 of this section, withhold 15% of the interest or dividends in respect of which such tax is imposed, and remit the same to the Receiver General of Canada;

Provided that any encashing agent so withholding and remitting shall be entitled to recover 100% of such interest or dividends represented by such bearer coupon or warrant from the debtor.

- (4) In the case of interest or dividends in respect of fully registered shares, bonds, debentures, mortgages or any other obligations, the taxes imposed by this section shall be collected by the debtor who shall, in the case of the tax imposed by subsection 1 of this section, withhold 5% of the interest or dividends in respect of which such tax is imposed, and, in the case of the tax imposed by subsection 2 of this section withhold 15% of the interest or dividends in respect of which such tax is imposed and remit the same to the Receiver General of Canada.

- * (5) No exemptions, deductions or tax credits provided by any other section of this Act shall apply in the case of the taxes imposed by this section except those exemptions provided by paragraphs (a), (b), (c) and (k) of section 4 of this Act.

- (6) (New in 1945). Subsection two of this section is not applicable in respect of a dividend which is not taxable under this Act by virtue of section ninety-five of this Act.

- * (7) For the purposes of this section the Minister shall have full power to determine the persons who are deemed to be residents of Canada, and in the case

of a person who is resident abroad as well as resident or deemed to be resident in Canada, the Minister may determine what income is taxable hereunder.

- * (8) Whenever an agent of a non-resident person receives payment of any money in respect of which a tax is imposed under this section and from which the tax has not been withheld, such agent shall withhold the tax from his principal and remit the same to the Receiver General of Canada.

- * (9) Every agreement for payment to any person of any money in respect of which a tax is imposed upon such person by this section, without deducting or withholding such tax, is void.

11 Where a non-resident company receives dividends from a resident subsidiary company all of whose shares (less directors' qualifying shares) having full voting rights under all circumstances, are beneficially owned by the non-resident company and where,

- (a) not more than one-quarter of the gross income of the resident company is derived from interest and dividends other than interest and dividends received from any wholly-owned subsidiary company, and

- (b) in the case of a non-resident corporation incorporated since the first day of April, nineteen hundred and thirty-three, the Minister is satisfied that the non-resident company was not incorporated for the purpose of evading the tax imposed by subsection two of this section,

no tax is payable in respect of the dividends under subsection two of this section but in addition to any other tax imposed by this Act there shall be imposed an income tax of five per centum on the said non-resident company in respect of the said dividends received on or after the thirtieth day of April, nineteen hundred and forty-seven, and the provisions of this section applicable in respect of taxes imposed under subsection two of this section with respect to dividends apply, *mutatis mutandis*, in respect of the tax imposed by this subsection.

* Subsections 3, 4, 5, 7, 8 and 9 as enacted by subsection 2 of section 13 of Chapter 28 of the Statutes of 1942 are subject to the following provision as enacted by section 14 of the said Chapter 28 of the 1942 statutes:—

Notwithstanding anything contained in subsection 2 of section 13 of this Act, section 9B of the *Income War Tax Act* shall have effect as if the said subsection 2 had not been enacted in respect of interest on bonds or other obligations or of guaranteed by His Majesty in right of any province and in respect of interest on bonds or other obligations, provision for the payment of which interest is made by His Majesty in right of any province pursuant to a statute.

PART IV SPECIAL PROVISIONS

INCOME FROM CHIEF BUSINESS

10. In any case the income of a taxpayer shall be deemed to be not less than the income derived from his chief position, occupation, trade, business or calling.

INCOME FROM ESTATES AND TRUSTS

11. The income, for any taxation period, of a beneficiary of any estate or trust of whatsoever nature, shall be deemed to include all income accruing to the credit of the taxpayer whether received by him or not during such taxation period.

- (2) Income accumulating in trust for the benefit of unascertained persons, or of persons with contingent interests shall be taxable in the hands of the trustee or other like person acting in a fiduciary capacity, as if such income were the income of a person other than a corporation; provided that she shall not be entitled to [a deduction under par. (c), (d) or (e) of subsection 1 of section 5 of this Act] (words in [] applicable to 1947 and subsequent taxation years). Provided, further, that should more than one such trust be created, substantially all the assets of which are received from one person (whether or not administered by the same or different trustees) and be so conditioned as to fall in ultimately in favour of then the income of the several trusts shall be taxed as

one trust in the hands of such one of the trustees as the Minister may determine.

3. In determining the taxable income of deceased persons, interest, rents, royalties, annuities and other income payable periodically shall be deemed to have accrued by equal daily increment during and within the period for or in respect of which such income arose and shall be apportionable in respect of the period of time accordingly and that portion accrued to the date of death shall be taxed as income of the deceased.

4. (a) Income received by an estate or trust and capitalized shall be taxable in the hands of the executors or trustees, or other like persons acting in a fiduciary capacity.

(b) Income earned during the life of any person, shall, when received after the death of such person by his executors, trustees or other like persons acting in a fiduciary capacity, be taxable in the hands of such fiduciary.

(c) Income taxable under the provisions of this subsection shall be taxed as if such income were the income of a person other than a corporation but no deduction may be made therefrom under par (c), (d) or (e) of subsection 1 of section 5 of this Act. (1947 and subsequent years).

5. Any amount paid by an estate or trust for the upkeep, maintenance and taxes of any property which, under the terms of the will or trust is required to be maintained for the use of any tenant for life, and which in any case is in excess of such an amount as the Minister may prescribe, shall be deemed to be taxable income received by such tenant for life.

DIVIDENDS

12. Dividends or shareholders' bonuses shall be taxable income of the taxpayer in the year in which they are paid or distributed.

For the purposes of this Act any annual amount received in respect of an income bond or income debenture shall be deemed to be a dividend.

LOANS TO SHAREHOLDERS

18. For the purposes of this Act, any loan or advance by a corporation, or appropriation of its funds to a shareholder thereof, other than a loan or advance incidental to the business of the corporation shall be deemed to be a dividend to the extent that such corporation has on hand undistributed income and such dividend shall be deemed to be income received by such shareholder in the year in which made.

This section shall not apply to a loan or advance made by a corporation lawfully empowered to make loans to its shareholders.

DISTRIBUTION ON WINDING-UP OR REORGANIZATION

19. (1) On the winding up, discontinuance or reorganization of the business of any incorporated company, the distribution in any form of the property of the company shall be deemed to be the payment of a dividend to the extent that the company has on hand undistributed income.

(2) Where, pursuant to subsection 1 of this section a dividend is deemed to be paid to a company incorporated or carrying on business in Canada, such company shall, notwithstanding section 4 of this Act, be taxable on the amount thereof; and where, pursuant to subsection 1 of this section a dividend is deemed to be paid to a company incorporated outside of Canada which does not carry on business in Canada, the company making the payment, unless it is one of the companies described in paragraph (p) of section 2 or paragraph (k) of section 4 of this Act, shall deduct from such payment the amount of income tax payable thereon under subsection 2 of section 9 of this Act at the rate applicable thereto at the time when such payment is deemed to be made and shall pay the same to the Receiver General of Canada.

PERSONAL CORPORATIONS

21. The income of a personal corporation whether the same is actually distributed or not, shall be deemed to be distributed on the last day of each year as a dividend to the shareholders and the said shareholders shall be taxable each year as if the same had been distributed in the proportions thereafter mentioned.

The rates of tax applicable to corporations as in this Act provided shall be payable by a personal corporation on that portion only of its income which is deemed to be distributed to non-residents.

NON-RESIDENTS

24. The income liable to taxation under this Act of every person residing outside of Canada, who is carrying on business in Canada, either directly or through or in the name of any other person, shall be the net profit or gain arising from the business of such person in Canada.

25. The income liable to taxation under this Act of every person residing outside of Canada, who derives income for services rendered in Canada, otherwise than in the course of regular or continuous employment, for any person resident or carrying on business in Canada, shall be the income so earned by such persons in Canada.

WITHHOLDING TAX

(2) Every person resident or carrying on business in Canada shall withhold and remit forthwith to the Receiver General of Canada an amount equal to fifteen per centum of the salary, fees, commissions, or other remuneration payable to any person residing outside of Canada in respect of services rendered by such person in Canada and such amount shall be applied as a credit against the tax subsequently found due upon the filing of the income tax return of such person.

25a. The income liable to taxation under the Act of every person residing outside of Canada who renders services in Canada as a director, officer or employee of any company carrying on business in Canada, the majority of the voting shares of which are owned or controlled by any such person, or any combination of them, or any trustee acting on his or their behalf, shall include dividends and interest received, by him or them or his or their trustee, from the company with which he is so associated or any subsidiary thereof and shall be taxable against such person.

(2) Any tax deducted under the provisions of subsection 2 of section 9B of this Act from any dividends or interest which are made taxable under subsection 1 of this section shall be applied as a credit against the tax subsequently found due by any non-resident person whose income is liable to taxation under the provisions of subsection 1 of this section.

INCOME FROM OPERATIONS IN CANADA

26. Where a non-resident person produces, grows, mines, creates, manufactures, fabricates, improves, packs, preserves or constructs, in whole or in part, anything within Canada and exports the same without sale prior to the export thereof, he shall be deemed to be carrying on business in Canada and to earn within Canada a proportionate part of any profit ultimately derived from the sale thereof outside of Canada.

TAX ON NON-RESIDENTS

"27. In addition to any other tax imposed by this Act, an income tax of fifteen per centum on non-resident persons is imposed, without any exemption or deduction under the provisions of this Act, in respect of the gross amount of all royalties, rentals or similar payments for the use in Canada of real or personal property, patents or for anything used or sold in Canada.

PAYOR TO DEDUCT TAX

(2) Every person making any payment by any means whatsoever to a non-resident person on account of anything let, leased or used in Canada, or on account of royalties, rentals or similar payments for the use in Canada of patents or for anything used or sold in Canada, shall deduct from the moneys in his hands payable to or to be used on behalf of such non-resident person fifteen per centum thereof.

(3) The amount as deducted shall be remitted to the Receiver General of Canada at the same time as the payment is made to the non-resident person.

(5) The provisions of this section shall not apply in the case of any payment received from Canadian sources for anything used or sold in Canada is subject to the fifteen per centum tax imposed under paragraph (e) of subsection two of section nine B of this Act.

(6) Every agreement for payment of royalties, rentals, or other similar payments, without deduction or withholding, as provided in this section shall be void for the purposes of this Act.

(7) This section provides that where the deductions in respect of gross rentals have been made, the non-resident may file an income tax return on a net income basis in Canada, and the amount of tax withheld will be allowed as a credit against tax due, or in the alternative any overpayment will be refunded.

(8) Sub-section 7 is only applicable to persons resident in a country which grants a similar privilege.

27a. (1) Any non-resident person soliciting orders or offering anything for sale in Canada through an agent or employee, and whether any contract or transaction which may result therefrom is completed within Canada or without Canada, or partly within and partly without Canada, shall be deemed to be carrying on business in Canada and to earn a proportionate part of the income derived therefrom in Canada.

(3) The Governor in Council shall have power to exempt from the operation of this section the income in whole or in part of residents of any country which enters into reciprocal agreement with Canada to exempt the income of residents of Canada earned in such country.

PARTNERSHIPS

30. Where two or more persons are carrying on business in partnership the partnership as such shall not be liable to taxation but the shares of the partners in the income of the partnership, whether withdrawn or not during the taxation year shall, in addition to all other income, be income of the partners and taxed accordingly.

31. Where a husband and wife are partners in any business the total income from the business may, in the discretion of the Minister, be treated as income of the husband or the wife and taxed accordingly.

(2) Where a husband derives income as an employee of his wife or *vice versa* any remuneration paid to the husband or wife shall not be chargeable as an expense of the business in determining the net profit thereof.

(3) Where the husband or wife of a partner in any business receives any salary or any other remuneration therefrom, the portion of the remuneration paid that bears a similar proportion to the interest of the wife or husband, as the case may be, in the partnership business shall be added to the income of the said wife or husband and taxed accordingly.

RETURNS

33. (1) Every person liable to taxation under this Act shall on or before the thirtieth day of April in each year, without notice or demand, deliver to the Minister a return in such form as the Minister may prescribe of his total income during the last preceding year.

(3) Notwithstanding subsection 1 of this section, the return to be filed in the case of a deceased person in respect of his income for the taxation year received or accrued before his death shall be filed within 6 months from the day of the death of the deceased.

34. (1) A member of a partnership or the proprietor of a business whose fiscal period or periods is other than the calendar year shall make a return of his income and have the tax payable computed upon the income from the business for the fiscal period or periods ending within the calendar year for which the return is being made, but his return of income derived from sources other than his business shall be made for the calendar year.

2. In case a partner or proprietor dies after the close of the fiscal period but before the end of the calendar year, a separate return of the income of the deceased partner or proprietor from the business after the close of such fiscal period up to the date of death shall be made and income tax shall be assessed, levied and paid upon such income as if the same were income of another person.

35. Returns of Corporations, etc., shall be made within 6 months from the close of its fiscal period, and the tax shall be computed as if the said fiscal period coincided with the calendar year within which

the said fiscal period ends and the provisions of the Act shall *mutatis mutandis* apply.

INFORMATION RETURNS

39. (1) Every employer shall make a return on such form as the Minister may prescribe on or before the last day of February in each year showing

(a) every person in his employ who received any salary or other remuneration in the preceding calendar year and the amount of such salary or other remuneration; and

(b) the amount of the tax deducted pursuant to section 92 of this Act from the salary and wages of each person in his employ in the preceding calendar year;

2. Corporations shall make a return on or before the last day of February in each year of all dividends and bonuses paid during the previous calendar year.

2A. All debtors paying interest on any fully registered bonds or debentures shall make a return of all interest so paid, before the last day of February.

2B. Every person authorized by law to receive money as deposits shall render a true and accurate return of

(a) the amounts in which such person has become, since January 1st, 1944, indebted by way of interest on money so received in excess of such amounts as the Minister may prescribe; and

(b) the names and addresses of the persons to whom the indebtedness is incurred.

3. All persons in whatever capacity acting having the control, receipt, disposal or payment of fixed or determinable annual or periodical gains, profits or income of any taxpayer, shall make and render, on or before the last day of February in each year a separate and distinct return covering the previous calendar year of such gains, profits or income, containing the name and address of each taxpayer.

CESSEATION OF BUSINESS

39b. (1943 C.14, S.22). This section requires that any business discontinuing shall within one week furnish the information referred to in the above paragraphs 2, 2a, and 3.

RECORDS TO BE KEPT AND RETAINED

46. This section, with important amendments made in 1944, requires all persons carrying on business who are liable to pay or collect taxes to keep records and books of account as designated by the Minister. And records, books, vouchers must be kept until written permission to destroy is received and must be available at all reasonable times for inspection by officers of the Department of National Revenue.

Records may be seized for violation of the Act.

PAYMENT OF TAX

48. (1) Every person liable to pay any tax under any of the provisions of this Act, except sections 9B, 27 and 83 thereof, shall estimate the amount of such tax payable by him in the return of the income upon which such tax is payable.

(2) Any person from whose salary or wages any amount has been deducted under section 92 of this Act shall, if the aggregate of his salary or wages during the taxation year is equal to or greater than three-quarters of his income for such year, pay to the Receiver General of Canada at the time when he is required under section 33 of this Act to make the return of his income for such taxation year, the amount by which the tax on his income during such year, as estimated under subsection one of this section, exceeds the aggregate of

(i) all amounts deducted from his salary or wages under subsection 2 of section 92 of this Act during the taxation year; and

(ii) all amounts deducted under subsection 1 of section 92 of this Act during the taxation year from interest or dividends forming part of his income;

and if any person fails to pay any amount which he is required to pay by this subsection, or any part thereof, as thereby required, he shall pay interest thereon at

the rate of 4% per annum from the day on or before which such payment was required to be made to the day of payment.

PAYMENT BY INSTALMENTS

(3) Every person, other than a corporation or a person to whom subsection 2 of this section applies, or a person whose chief business is farming, shall pay all taxes which he is liable to pay upon his income during any taxation year under any of the provisions of this Act, except sections 9B, 27 and 88 thereof, as estimated by him on his income for the year last preceding the taxation year or on his estimated income for the taxation year, in either case at the rates for the taxation year, by quarterly instalments during the taxation year as follows:—

- (a) on or before the last day of March in such taxation year, an amount equal to one-fifth of such tax;
- (b) on or before the last day of June and on or before the last day of September, respectively, in such taxation year, one-quarter of such tax; and
- (c) on or before the last day of December in such taxation year, the remainder of the tax;

and if, after examination of any person's return under section 53 of this Act, it is established for the purposes of this Act that the instalment paid by him under this subsection amount, in the aggregate, to less than the tax payable, he shall forthwith after notice of assessment is sent to him under section 54 of this Act, pay the unpaid amount thereof together with interest thereon at 4% per annum from Dec. 31st in the taxation year until 1 month from the date of mailing of said notice of assessment and thereafter at 7% per annum until the date of payment.

CORPORATION INSTALMENTS

(4) (1946 amendment, applicable to income of 1947 and subsequent taxation years.) Every corporation shall pay all taxes which it is liable to pay in any taxation year under any of the provisions of this Act, except sections 9B, 27 and 88 thereof, by instalments payable on or before the last day of each month of the twelve month period ending six months after the close of such taxation year, as follows:

- (a) during the first six months in such period, an amount equal to one-twelfth of such tax as estimated by it on its income for the year last preceding the taxation year or on its estimated income for the taxation year at the rate for the taxation year; and
- (b) during each of the last six months in the said period, an amount equal to one-sixth of the remainder of the tax payable as calculated by it on its income for the taxation year at the rate for the taxation year;

and if a corporation pays less than the amount of an instalment required to be paid under this section it shall pay interest at the rate of four per centum per annum upon the amount of the deficiency from the date upon which the said instalment was payable until the date of payment of the amount of the deficiency or until the date six months after the end of the fiscal period whichever is earlier, and if, after examination of any corporation's return under section fifty-three of this Act, it is established that the instalments paid by the corporation under this section in any year amount, in the aggregate, to less than the tax payable by the corporation it shall forthwith after notice of assessment is sent to it under section fifty-four of this Act, pay the unpaid amount thereof together with interest thereon at four per centum per annum from the day six months after the end of the taxation year until one month from the date of mailing of the said notice of assessment and thereafter at seven per centum until the date of payment.

FARMERS

(5) Every person whose chief business is that of farming shall pay two-thirds of the taxes which he is liable to pay upon his income during any taxation year under any of the provisions of this Act, except sections 9B, 27 and 88 thereof, on or before the thirty-first day of December in such taxation year and shall pay the remaining one-third of such taxes on or before the thirtieth day of April in the year following such taxation year;

CORPORATIONS WITH INCOME OF \$3,000 OR LESS

(10) (New in 1947) The purpose of this amendment is to permit smaller companies that make payments pursuant to allocations in proportion to patronage and the determination of whose income before the end of the taxation year is therefore difficult, to postpone payment of tax until the date of filing the return. The rates of interest are the normal rates of interest applicable to taxpayers.

PART VIIIa

OBJECTIONS AND APPEALS

This part, new in 1946, provides for the filing of notices of objection with the Minister and for appeals to the Income Tax Appeal Board (newly constituted by the Third Schedule of the Act), and to the Exchequer Court. It is effective only in respect of assessments of the 1946 and subsequent periods. For former periods Part VIII of Act remains applicable.

GIFT TAX PROVISIONS

88. 1. Save as herein otherwise provided, there shall be assessed and paid upon the transfer in any year by any individual residing or ordinarily resident in Canada of any property (whether situate within or outside of Canada) transferred by way of gift or donation a tax payable by such individual at the rate applicable in respect of the aggregate value of all the property so transferred during the year by such individual under the following schedule:

On gifts up to and including \$5,000.....	10%
On gifts exceeding	
\$5,000 but not exceeding \$10,000.....	11%
\$10,000 " " " ".....	12%
\$20,000 " " " ".....	13%
\$30,000 " " " ".....	14%
\$40,000 " " " ".....	15%
\$50,000 " " " ".....	16%
\$75,000 " " " ".....	17%
\$100,000 " " " ".....	18%
\$150,000 " " " ".....	19%
\$200,000 " " " ".....	20%
\$250,000 " " " ".....	21%
\$300,000 " " " ".....	22%
\$400,000 " " " ".....	23%
\$500,000 " " " ".....	24%
\$600,000 " " " ".....	25%
\$700,000 " " " ".....	26%
\$800,000 " " " ".....	27%
\$1,000,000.....	28%

2. The tax so imposed shall apply whether the transfer is in trust or otherwise, or direct or indirect, or whether the property is real or personal, tangible or intangible, and shall extend to gifts made by personal corporations.

3. The tax shall be paid in full to the Receiver General of Canada on or before the 30th day of April next succeeding the year in which the gifts were made; and if not so paid the tax shall bear interest at the rate of eight per centum per annum from the date payable.

4. If the donor fails to pay the tax as hereinbefore provided, the donor and the donee shall be jointly and severally liable for the tax imposed by this section.

5. The Minister may at any time assess the donor or the donee or both for the amount of the tax payable under this section. The payment of one such assessment shall discharge the joint obligation.

8. The provisions of this section shall not apply to the following:—

- (a) gifts or donations made by any individual the aggregate value of which in any year does not exceed four thousand dollars, and taxation shall be on the amount in excess of four thousand dollars only;
- (b) gifts or donations taking effect upon death by way of bequest or devise; and any property passing to any person upon an intestacy;
- (c) gifts or donations to a charitable organization or educational institution in Canada, operated exclusively as such and not operated for the benefit or private gain or profit of any person, member or shareholder thereof;

- (d) gifts or donations made to the Dominion of Canada or any Province or political subdivision thereof;
- (f) gifts to or payments made on behalf of any one person which in the aggregate to or for such person do not exceed one thousand dollars in any year.

Provided that gifts exempt under paragraphs (b) to (f) inclusive of this subsection shall not be included in compiling the aggregate referred to in paragraph (a) of this subsection.

- (g) gifts or donations made in any year, if the aggregate value thereof does not exceed an amount equal to one-half of the difference between the income of the taxpayer in the next preceding year and the income tax which was payable thereon.

TAX DEDUCTION AT THE SOURCE INTEREST AND DIVIDENDS

92. (1) This subsection, respecting withholding 7% from interest and dividends, oil and gas royalties, was repealed in 1945, effective Jan. 1st, 1946.

SALARY AND WAGES

(2) Every employer who, after September 1, 1942, pays any salary or wages to any person in his employ who is resident or employed in Canada with respect to any established payroll period commencing after August 31, 1942, or who, after April 30, 1943, pays any salary or wages to any employee whose services were engaged in Canada and who has been sent outside of Canada temporarily to perform services on behalf of such employer, shall deduct or withhold from such salary or wages such amount in respect of the taxes payable under section 9 of this Act by such person, as may be prescribed by regulations made by the Governor in Council and published in the *Canada Gazette*, and shall remit the same to the Receiver General of Canada as a payment on account of such taxes within one week of the day when he becomes liable to pay such salary or wages or at such other time as the Minister may by regulation prescribe.

(3) Every person liable to deduct or withhold any amount under subsections 1 or 2 of this section shall from time to time make a return at such time and in such form, and containing such information, as the Minister may prescribe.

(4) Every person whose employer is required to deduct or withhold any amount from his salary or wages under subsection 2 of this section shall, prior to September 1, 1942, or as may be prescribed by regulations hereunder, or, if his employment commences after that date, immediately thereafter furnish to his employer such information as the Minister may require on a form prescribed by the Minister.

(5) Every employee failing to file with his employer the form prescribed in subsection 4 of this section shall be liable to have the deduction from his salary or wages provided for in subsection 2 of this section made at the rate authorized as hereinbefore provided in respect of an unmarried person without dependents in receipt of a salary within the range in which such employee is paid and without regard to the tax credit to which he would otherwise have been entitled in respect of persons dependent upon him for support.

(6) Any person who, pursuant to subsections 1 or 2 of this section, deducts or withholds any amount from any payment which he is liable to make to any person shall be deemed to hold the amount so deducted or withheld in trust for His Majesty.

(7) All amounts deducted or withheld by any person under subsections 1 and 2 of this section shall be kept separate and apart from the moneys of the person so deducting and in the event of any liquidation, assignment or bankruptcy of the person who made such deductions the said amounts so deducted shall remain apart and form no part of the estate of such person in liquidation, assignment or bankruptcy.

(7a) Every person who deducts or withholds an amount under this section is liable to pay to His Majesty on the day fixed by or pursuant to subsection two of this section an amount equal to the amount so deducted or withheld and such liability shall constitute a first charge on the assets of such

person and shall, notwithstanding the Bank Act, the Bankruptcy Act or any other statute or law, rank for payment in priority to all other claims, either of His Majesty in right of a province of Canada or any other person, of whatsoever kind heretofore or hereafter arising, save and except only the judicial costs, fees and lawful expenses of an assignee or other public officer charged with the administration or distribution of such assets.

REFUNDS

(8) Where any person on whose behalf money has been paid to the Receiver General of Canada under this section was not liable to pay any tax under this Act or where moneys paid to the Receiver General of Canada under this section on behalf of any person are in excess of the tax that such person was liable to pay under this Act, the Minister may, at or prior to the issue of the notice of assessment, without application therefor, or on application in writing therefor by the taxpayer within two years from the end of the calendar year in which payment was made or within twelve months from the date at which notice of assessment was issued, whichever is later, refund to the said person the amount so paid or such part thereof as in his opinion such person was not liable to pay.

Where a payment on behalf of any person has been made to the Receiver General of Canada under section ninety-two of the said Act on or before the thirty-first day of December, nineteen hundred and forty-five, the Minister may, upon an application made on or before the thirty-first day of December, nineteen hundred and forty-eight, if that person was not liable to pay tax under this Act or the payment was in excess of the tax that the person was liable to pay under this Act, refund to that person the amount so paid or such part thereof as, in his opinion, such person was not liable to pay.

(10) No action shall lie against any person for withholding or deducting any sum of money in compliance or intended compliance with this section or any regulation made thereunder.

DEFINITION OF SALARY OR WAGES

(11) In this section, unless the context otherwise requires.

- (a) "salary or wages" includes any remuneration, compensation, hire, emolument, stipend, perquisite [payment on death, withdrawal or retirement from employment] (the words in brackets were inserted by a 1946 amendment applicable to income of 1947 and subsequent taxation years), or any similar payment or any indemnity, pension or director's fee, howsoever paid for any services, functions or duties rendered or performed in Canada; any such payments made outside of Canada to any employee whose services were engaged in Canada and who has been sent outside of Canada temporarily to perform services on behalf of his employer; and

- (b) "employer" means any person liable to pay any salary or wages and includes His Majesty in right of Canada and any province of Canada.

PART XVII

REFUNDABLE PORTION OF TAX

This section (93) was repealed in 1946 but the amending act states: "repeal does not affect the rights of taxpayers in respect of refunds under the said section in respect of taxes for the nineteen hundred and forty-two, nineteen hundred and forty-three and nineteen hundred and forty-four taxation years or the authority of the Governor in Council under the said section to make regulations with respect thereto."

PART XVIII

PRIVATE COMPANIES

UNDISTRIBUTED INCOME

This part, sections 94, 95, 96, new in 1945, amended in 1947, makes provision for private companies as defined to pay a tax on accumulated undistributed income for the purpose of rendering dividends paid out of such income exempt from tax in the hands of

the recipients. Rates of this tax are included in section 96 which follows:

96. (1) A private company may elect in such manner as may be prescribed by regulations, on or before December 31st, 1947 to be assessed and pay a tax, computed in the manner set out in subsection 2 of this section,

(a) in the case of a company that had a fiscal period ending before the first day of January, nineteen hundred and forty, on an amount equal to its undistributed income on hand at the end of its nineteen hundred and thirty-nine fiscal period, or its undistributed income on hand at the end of the fiscal period that terminates nearest the time when it so elects whichever is less, and

(b) in the case of any other company, on an amount equal to the amount received by it before the date of election by way of dividends from a private company that has elected and paid the tax, if any, payable under this Part, which dividends would not, if payable to an individual, have been taxable under any other Part of this Act by reason of section ninety-five in this Part.

(2) Tax payable under this section is the aggregate of the amounts calculated by application of the following table:

On the first \$25,000 of each portion, or any part thereof, 15%;

\$3,750 on a portion of \$25,000 and 18% on the amount by which the portion exceeds \$25,000 and does not exceed \$50,000;

\$8,250 on a portion of \$50,000 and 21% on the amount by which the portion exceeds \$50,000 and does not exceed \$100,000;

\$18,750 on a portion of \$100,000 and 24% on the amount by which the portion exceeds \$100,000 and does not exceed \$200,000;

\$42,750 on a portion of \$200,000 and 27% on the amount by which the portion exceeds \$200,000 and does not exceed \$300,000;

\$69,750 on a portion of \$300,000 and 30% on the amount by which the portion exceeds \$300,000 and does not exceed \$400,000;

\$99,750 on a portion of \$400,000 and 33% on the amount by which the portion exceeds \$400,000; to the respective portions of the amount on which the tax is payable to which the various persons who held shares in the company on December 31st, 1944 or in the case of a company incorporated after that day, on the last day of the first fiscal period of the company, would have been entitled if the said amount had been distributed by way of a dividend on the said day, as the case may be, but excluding any portion that if so distributed would have been payable on shares held

(a) on the said day, as the case may be, by a person (other than a personal corporation, trustee or other like person acting in a fiduciary capacity) who would not have been taxable under this Act in respect of dividends or

(b) on the day that the company elected to pay tax under this section, by another private company.

(3) A private company that has elected to pay tax under this section shall either

(a) pay the tax on or before December 31st, 1946; or

(b) pay the tax in four equal annual instalments commencing on December 31st, 1947, together with interest at the rate of four per centum per annum on each instalment from December 31st, 1946 to the day of payment.

(4) Where an instalment of the tax imposed by this section or any part thereof has not been paid as required by subsection three of this section, the company shall pay a penalty of three per centum of the unpaid amount per annum from the day on which

the instalment should have been paid to the day of payment.

(5) A company that has elected to pay tax under this section shall file such returns at such time and in such manner as may be prescribed by regulations in addition to any other returns required to be made under this Act.

97. (1) In addition to any other tax imposed by this Act and notwithstanding section ninety-five thereof, an income tax at the rates fixed in this section is imposed on an individual resident in Canada and on any person not resident in Canada, in respect of dividends received by him from a private company that has elected to pay and paid tax under this Part that would not have been taxable under any other Part of this Act by reason of the said section ninety-five, where such dividends are received by him on shares that were held

(a) on the thirty-first day of December, nineteen hundred and forty-four, or in the case of a company incorporated after that day, on the last day of the first fiscal period of the company, by a person (other than a personal corporation, trustee, or other like person acting in a fiduciary capacity) who would not have been taxable under this Act in respect of dividends, or

(b) on the day that the company so elected, by another private company.

(2) The tax imposed by subsection one of this section shall be payable at the following rates:

(a) where the shares were acquired by the individual or person before the first day of January, nineteen hundred and forty-seven—at a rate of fifteen per centum, and

(b) where the shares were acquired by the individual or person on or after the first day of January, nineteen hundred and forty-seven—at the rate that the private company would have paid tax on the respective portion of the undistributed income mentioned in subsection one if an individual had held the shares on the said thirty-first day of December or the said last day of the first fiscal period of the corporation of the said date of election, as the case may be.

(3) A company paying any dividends in respect of which a tax is imposed by this section shall withhold the amount of the tax from the dividends and shall forthwith remit the amount thereof to the Receiver General of Canada.

(4) The tax imposed by this section is payable, except in respect of dividends received before the first day of July, nineteen hundred and forty-seven, forthwith on payment of the dividends in respect of which it is payable and, in the case of dividends received before that day, is payable forthwith after that day.

TAX ON ALBERTA BOND TRANSACTIONS

Sect. 13 of the 1945 Amending Act provides for a tax on profits made in certain transactions in bonds of the Province of Alberta.

APPEALS

The amending act of 1946 adds two new Schedules dealing with Appeals. "The Third Schedule" constitutes the Income Tax Appeal Board. The board is to consist of a chairman, two assistant chairmen, and not less than 3 or more than 9 other members. The chairman must be a judge of a superior court of Canada or of a province, or a barrister of at least 10 years standing;

The "Fourth Schedule" deals with appeals to the Exchequer Court;

INCOME TAX ADVISORY BOARD

The "Fifth Schedule" constitutes an Income Tax Advisory Board, consisting of a chairman, and not less than 2 or more than 6 other members.

The above boards will deal only with assessments of the 1946 and subsequent periods.

DESCENT AND DISTRIBUTION OF PROPERTY

PROVINCE OF ONTARIO

A CONDENSED SUMMARY OF THE LAW OF INTESTATES ESTATES

All real and personal property of persons dying on or after the 1st day of July, 1886, devolves upon and becomes vested in the legal personal representatives for the period of three years (which may be extended in a prescribed manner) subject to the payment of debts and to the effectual dispositions of deceased. The real and personal property of a married woman, in respect of which she has died intestate, shall be distributed as follows: One-third to her husband, two-thirds to issue, if she leaves issue, and one-half if she leaves none, and subject thereto, shall go as if her husband had predeceased her. The realty and personalty comprised in a residuary devise or bequest is (unless the will otherwise directs) applicable ratably according to their respective value to the payment of the debts.

A widow may elect to take dower (a one-third life interest in the real estate owned by the husband at his death) and a widower may elect to take his curtesy (a life interest in the real estate owned by the wife at her death) instead of his or her right to a distributive share in the whole estate.

TABLE SHOWING THE DISTRIBUTION OF PROPERTY OF INTESTATES IN ONTARIO AT DECEMBER 31st, 1945

<i>If the Intestate die leaving:</i>	<i>His representatives take as follows:</i>		
	Entire estate where the net value does not exceed \$5,000. If it exceeds \$5,000, she is entitled to \$5,000, and interest at 4% from date of death until payment, and two-thirds of the residue. The balance of the residue to the next of kin, or if no next of kin to the Crown. Net value means estate after payment of debts, funeral and testamentary expenses.		
Wife only			
Wife and one child..	\$5,000, and interest to wife; one-half of residue to wife and one-half to child or legal representatives of such child.		
Wife and children	\$5,000, and interest to wife; one-third of residue to wife and two-thirds to children and such persons as legally represent any deceased children.		
Wife, mother, brother, sister, and nephews or nieces	\$5,000, and interest and two-thirds of remainder to wife; residue to mother, brother, sister and nieces and nephews, but nieces and nephews take share of deceased parent.		
Wife and father.....	\$5,000, and interest and two-thirds of remainder to wife; residue to father.		
Wife, mother, nephews, and nieces.....	\$5,000, and interest and two-thirds of remainder to wife; residue to mother, nephews and nieces equally, but nephews and nieces take share of deceased parent.		
Wife, brother or sister and mother	\$5,000, and interest and two-thirds of remainder to wife; residue to mother and brother or sister equally.		
Wife and mother	\$5,000, and interest and two-thirds of remainder to wife; residue to mother.		
		Wife and mother, and children of deceased brother or sister....	\$5,000, and interest and two-thirds of remainder to wife; residue equally to mother, nephews and nieces, but nephews and nieces take the share of deceased parent.
		Wife, brother or sister, and children of deceased brother or sister	\$5,000, and interest and two-thirds of remainder to wife; one-sixth to deceased brother's or sister's children equally.
		No wife or child	All to the next of kin, and to their legal representatives.
		Child, children or their representatives	All to him, her or them, representatives taking <i>per stirpes</i> .
		Children by two wives. If no wife, child, child, renorrepresentatives	Equally to all. All to next of kin, in equal degree to intestate.
		Child and grandchild of deceased child..	Half to child, half to grandchild, who takes by representation.
		Husband only	Half to him and balance equally among next of kin of deceased wife.
		Husband and child or children.....	Third to husband and two-thirds to children.
		Father and mother.....	Equally to both.
		Father, mother, brother or sister.....	Equally to all.
		Father only or mother only.....	The entire estate.
		Father's father and mother's mother.....	Equally to each.
		Mother and brother or sister.....	Equally to both.
		Brother or sister of whole blood, and brother or sister of half blood	Equally to both.
		Posthumous brother or sister, and mother.....	Equally to both.
		Brothers or sisters, and nephews or nieces ..	Equally (but the nephews or nieces take <i>per stirpes</i>).
		Brother and grandfather.....	All to brother.
		Brother's grandson and brother's or sister's daughter	All to daughter
		Brother and aunts or uncles.....	All to brother.
		Brother and wife.....	\$5,000, to wife, two-thirds of residue to wife, one-third to brother.
		Brother or sister, and children of a deceased brother or sister.....	Half to brother or sister <i>per capita</i> , half to children of deceased brother or sister <i>per stirpes</i> .
		Uncle's or aunt's children, and brother's or sister's grand-children.....	Equally to all.
		Grandmother, uncle or aunt.....	All to grandmother.
		Uncle and deceased uncle's child.....	All to uncle.
		Uncle on mother's side and deceased uncle's or aunt's child.....	All to uncle.
		Nephew or niece by brother, and nephew or niece by half sister	Equally to each.
		Nephews by deceased brother, and nephews and nieces by deceased sister.....	Equally <i>per capita</i>
		Without lawful heirs.....	All to the Crown

SUCCESSION DUTIES IN CANADA

THE DOMINION SUCCESSION DUTY ACT

The following is a resume of some of the principal provisions of the Act, 4-5 George VI, Chap. 14., assented to June 14th, 1941, and amendments up to and including 1947. The information hereunder is only partial, is not interpretative, and legal advice should be sought in specific cases.

SUCCESSION

(Sec. 3.) A succession includes:

(a) property and income therefrom voluntarily transferred by grant, bargain or gift or by any transfer made in general contemplation of death.

(b) property taken as a *donatio mortis causa*;

(c) gifts made on or after April 29, 1941, and within 3 years prior to death of deceased.

(d) gifts of which actual and bona fide possession and enjoyment was not immediately assumed to the entire exclusion of the donor.

(e) property held jointly except such part which was contributed by the survivor.

Settlements, annuities, insurance, marriage settlements, superannuation or pension benefits made on or after April 29, 1941 and within 3 years of death.

PROPERTY VALUED AT DEATH

(Sec. 5.) Property shall be valued as of the date of death and is not subject to any appreciation or depreciation after the date of death.

AGGREGATE NET VALUE

(Sec. 2a) "Aggregate net value" means the fair market value as at the date of death, of all the property of the deceased, wherever situated, together with the fair market value, as at the said date, of all such other property wherever situated, mentioned and described in section 3 of this Act, as deemed to be included in a succession or successions, as the case may be, from the deceased as predecessor, after the debts, incumbrances and other allowances are deducted therefrom as authorized by section 8 of this Act.

DUTIABLE VALUE

(Sec. 2e) "Dutiable value" means, in the case of the death of a person domiciled in Canada, the fair market value, as at the date of death, of all property included in a succession to a successor less the allowances as authorized by section eight of this Act and less the value of real property situated outside of Canada, and means, in the case of the death of a person domiciled outside of Canada, the fair market value of property situated in Canada of the deceased included in a succession to a successor less the allowances as authorized by sections 8 and 9 of this Act.

CHILD

(Sec. 2b) (amended 1944) "child" means

(i) a child of the deceased;

(ii) a person lawfully adopted while under the age of twelve years by the deceased as his child;

(iii) a person who, during his infancy for a period of not less than ten years, was in law or in fact in the custody and control of the deceased and was dependent upon the deceased for support; or

(iv) a lineal descendant of a person described by subparagraph (i), (ii) or (iii); if at the time of the death of the deceased the child, person or lineal descendant was

(v) under eighteen years of age in the case of the deceased's own child or adopted child;

(vi) under eighteen years of age and dependent upon the deceased for support; or

(vii) eighteen years of age or over and likewise dependent upon the deceased on account of mental or physical infirmity.

DECEASED PERSON

(Sec. 2d) "Deceased" or "deceased person" means a person dying after the coming into force of this Act.

EXEMPTIONS AND ALLOWANCES

(Sec. 7) (1) From the dutiable value of any property included in a succession the following exemptions shall be deducted and no duty shall be leviable in respect thereof:—

(a) where the successor is the widow of the deceased, the value of the property up to the amount of \$20,000, which exemption, however, shall be increased for each child of the deceased—

(i) by \$5,000 if such child does not benefit as a result of the death of the deceased;

(ii) by \$5,000 less the value of any benefit accruing to the child as a result of the death of the deceased;

(b) where the successor is a child of the deceased, the value of the property up to the amount of \$5,000;

(c) where the successor is a child of the deceased having no surviving parent, the value of the property up to the amount of \$15,000, which exemption shall be in addition to the exemption provided for by paragraph (b) of this subsection; Provided, however, that where more than one child is entitled to exemption hereunder the exemption shall be limited to the sum of \$15,000 divisible amongst such children in proportion to the value of the property included in each succession;

CHARITABLE GIFTS

(d) where the successor is a charitable organization in Canada operated exclusively as such and not for the benefit, gain or profit of any person, member or shareholder thereof, provided this exemption shall apply only to an amount not exceeding fifty per centum of the value of all the property included in the aggregate net value; and provided further that where more than one charitable organization is entitled to exemption hereunder each such organization shall be entitled to that proportion of the total exemption applicable in the case of the total number of charitable organizations entitled as the value of the property included in its succession bears to the total value of the dutiable property divisible amongst the organizations.

(e) where the successor is the Dominion of Canada or any province or political subdivision thereof;

(f) in respect of a gift made by the deceased where the same is proved to have been absolute and to have taken effect in the lifetime of the deceased, to have been part of his ordinary and normal expenditure, and to have been reasonable having regard to the amount of his income and the circumstances under which the gift was made;

(g) in respect of any gift made by the deceased prior to the 29th day of April, 1941, where actual and bona fide possession and enjoyment of the property, the subject matter of the gift, has been assumed by the donee or by a trustee for the donee immediately upon the making of the gift and thenceforward retained to the entire exclusion of the donor, or of any benefit to him, whether voluntary or by contract or otherwise;

(h) in respect of a gift made by the deceased in his lifetime where gift tax has been paid under the provisions of the *Income War Tax Act*, except to the extent to which duty payable under this Act exceeds the gift tax so paid;

(i) where the value of the property included in the succession to any one successor does not exceed \$1,000.

(j) in respect of any succession comprising property acquired for or incidental to residence in Canada, by

- (i) a minister, secretary, or attache, of legation; or
- (ii) a consul, or vice-consul, of career; or
- (iii) a high commissioner, accredited representative, or the secretaries of their offices,

provided that the foregoing officials are subjects of the country they represent, and provided further that such exemption shall only be granted to an extent equivalent to that which is granted in like circumstances by the countries which the said officials represent;

(k) in respect of pensions granted or payable under the provisions of the *Pension Act*, or other payments in the nature of pensions which are being administered on the thirty-first day of July, 1942, by the Canadian Pension Commission as directed by the Governor in Council under section six of the *Pension Act*:

(1) in respect of pensions granted or payable on account of disability or death arising out of war service by the government of any country which was an ally of His Majesty at the time of such war service; provided, and to the extent that such country grants a similar exemption in respect of such pensions granted or payable by the government of Canada."

(2) In the case of a person dying domiciled outside of Canada, the amount of any exemption under subsection 1 of this section shall be limited so that it shall be only such proportion of the total exemption as the value of property situated in Canada bears to the total value of the property wherever situated.

(3) (a) Where the deceased dies from wounds inflicted, accident occurring, or disease contracted while Canada is or was at war, and while on service with Canadian or any other of His Majesty's Naval, Military or Air Forces or with allied or associated Naval, Military or Air Forces, and where the Canadian Pension Commission finds that the circumstances are such that the widow or children of the deceased are entitled or would, if such service had been with the Canadian Naval, Military or Air Forces, have been entitled to receive a pension under the *Pension Act* in respect of such death, or where the Canadian Pension Commission finds that the deceased died from wounds inflicted, accident occurring, or disease contracted, as a result of enemy action within 12 months before death;

(i) the exemptions allowed in paragraphs (a), (b) and (c) of subsection 1 of this section shall be increased by fifty per centum; and

(ii) the amount of the duty payable in respect of a succession by any successor coming within Class A or Class B in the First Schedule to this Act shall be reduced to such sum as would, if accumulated at compound interest at the rate of three per centum per annum from the date of death with half-yearly rests, at the expiration of the period of the normal expectation of life of a person of the age of the deceased at the time of death (calculated in accordance with mortality tables approved by the Minister) amount to the duty otherwise payable.

(b) The Canadian Pension Commission shall on the request of the Commissioner investigate the circumstances and report its findings in respect of any case arising under paragraph (a) of this subsection.

(4) No duty shall be leviable on the death of any predecessor where the aggregate net value does not exceed \$5,000.

(5) No duty shall be leviable in respect of the proceeds of any insurance policy or in respect of any annuity or other similar contract issued by any person in the ordinary course of business or by His Majesty under the provisions of the *Government Annuities Act*, if the assured or the person with whom the contract was made was domiciled outside of Canada at the time of his death.

(6) (Applying to deaths occurring on and after Dec. 18, 1945). Where duty has become payable upon or in respect of the succession to any property passing upon the death of any person, and subsequently within five years duty has, on the death of the person to whom the property passed on the first death, again become payable upon or in respect of the same property or any part thereof or property which can be identified as having been acquired in exchange therefor, the value of the property included in both successions shall, for the purposes of computing the aggregate net value and dutiable value in respect of the second succession, be deemed to be an amount equal to

(a) where the second death occurs within one year of the first death, fifty per centum,

(b) where the preceding paragraph is not applicable and the second death occurs within two years of the first death, sixty per centum,

(c) where the preceding paragraphs are not applicable and the second death occurs within three years of the first death, seventy per centum,

(d) where the preceding paragraphs are not applicable and the second death occurs within four years of the first death, eighty per centum, and

(e) where the preceding paragraphs are not applicable and the second death occurs within five years of the first death ninety per centum.

ALLOWANCES FOR DEBTS

(SEC. 8) Relates to the allowance of bona fide debts and encumbrances and provides that allowance shall not be made:

(2) for any estate, legacy, succession or inheritance duties, or any combination of such duties, paid or payable to any province or to any country outside of Canada."

DEBTS OF

DECEASED DOMICILED OUTSIDE OF CANADA

(SEC. 9) Where the deceased was domiciled outside of Canada at time of death any allowance made on account of debts by way of deduction from the value of the property situated in Canada, other than debts specifically charged upon the said property, shall be in the proportion that the value of the property situated in Canada bears to the value of the property of the deceased wheresoever situated.

PERSONS LIABLE FOR DUTIES

(SEC. 12) (1) Every successor shall be liable for the duty by this Act levied upon or in respect of the succession to him provided that the duty in respect of any gift of disposition *inter vivos* to a successor shall also be payable by and may be recovered from the executor of the property of the deceased but such liability shall be in his capacity as executor only and for an amount not exceeding the value of the interest of the successor in the property administered by the executor.

(2) Subject to the provisions of subsection 1 of this section all the duties assessed and levied under this Act shall be payable by and may be recovered from the executor of the property of the deceased, provided that the liability of any executor under this subsection shall be a liability in his capacity as executor only and for an amount not exceeding the value of the property administered by him.

(SEC. 13) Every executor who is required to pay duty upon or in respect of the succession to property which is not administered by him or which does not come into his possession or control shall be entitled to recover from the successor liable therefor the duty payable upon or in respect of such succession.

(SEC. 14) Every executor who is required to pay duty upon or in respect of the succession to property which is being administered by him shall be entitled to deduct from the amount paid over by him the amount of the duty paid by him or, in the event of the successor being satisfied otherwise than in money paid over by him, to recover from the successor the amount of the duty so paid.

DUTIES ON SUCCESSIONS

(SEC. 6) Subject to the exemptions mentioned in section 7 (Exemptions) of this Act, there shall be assessed, levied and paid at the rates provided for in the First Schedule to this Act duties upon or in respect of the following successions, that is to say—

(a) where the deceased was at the time of his death domiciled in a province of Canada, upon or in respect of the succession to all real or immovable property situated in Canada, and all personal property wheresoever situated;

(b) where the deceased was at the time of his death domiciled outside of Canada, upon or in respect of the succession to all property situated in Canada.

RATES OF DUTY

INITIAL RATES

(SEC. 10) There shall be assessed, levied and paid to the Receiver General of Canada, upon or in respect of each succession mentioned and described in section 6 (Duties on Successions) of this Act an initial duty at the rate set forth under the heading "Initial rates dependent on aggregate net value" in the First Schedule to this Act which corresponds to the aggregate net value, in the said Schedule, and the duty so levied shall be payable by each successor in respect of his succession: Provided that there shall be no duty levied under this section where the aggregate net value exceeds \$5,000. but does not exceed \$25,000.

ADDITIONAL RATES

(SEC. 11) In addition to the duty imposed by section 10 of this Act, there shall be assessed, levied and paid upon or in respect of each succession mentioned and described in section 6 of this Act a duty at the rate set forth in the First Schedule to this Act which corresponds to the dutiable value in the said Schedule, as follows:—

(a) under the heading Class A of the said schedule where the dutiable value exceeds \$5,000. and where the successor is the widow or child of the deceased;

(b) under the heading Class B of the said schedule where the dutiable value exceeds \$1,000, and where the successor is the grandfather, grandmother, father, mother, husband, son-in-law or daughter-in-law of the deceased or a child of the deceased 18 years of age or over at the date of the death of the deceased and not dependent, at that date, upon the deceased for support on account of mental or physical infirmity;

(c) under the heading Class C of the said Schedule where the dutiable value exceeds \$1,000, and where the successor is a lineal ancestor (except a grandfather, grandmother, father or mother), a brother or sister of the deceased or any descendant of a brother or sister, or a brother or sister of the father or mother of the deceased or any descendant of such brother or sister;

(d) under the heading Class D of the said Schedule where the dutiable value exceeds \$1,000, and where the successor is any person in any other degree of consanguinity to the deceased than as mentioned in paragraphs (a), (b) and (c) of this section, or is a stranger in blood to the deceased.

1946 AMENDMENT

11A. Each successor may deduct from the duties otherwise payable by him under this Act in respect of a succession derived from a predecessor dying after the thirty-first day of December, one thousand nine hundred and forty-six, the lesser of

(a) the duty or duties payable by him under the laws of any province or provinces in respect of such succession; or

(b) fifty per centum of the duty otherwise payable by him under this Act in respect of such succession.

(The purpose of this provision is to permit the allowance of provincial duties as against the Dominion duties up to but not exceeding one-half of the Dominion duties. It came into force on Jan. 1st, 1947.)

EXAMPLE

An example of the way the two classes of rates i.e., the "initial rates" and the "additional rates" apply in the case of an estate of \$100,000, of dutiable value descending to two adult children. Each child's bequest is \$50,000. The "Initial Rate" (dependent on aggregate net value) for \$100,000 is 5%. The "Additional Rate" (dependent on dutiable value of the individual benefit) for a bequest of \$50,000, in Class B (the Class for Adult Children) is 8%. The total of 5% and 8% is 13%. A total rate of 13% is thus the duty applicable to the dutiable value of each bequest of \$50,000. (We have here doubled the original rates, in accordance with the 1946 amendment; but note section 11A respecting 50% deduction.)

FIRST SCHEDULE RATES OF DUTY—DOMINION SUCCESSION DUTIES (Partial Table Only)

The following is a partial table of rates omitting many of the intermediate steps. The complete schedule in the Act progresses by very small increases, both of values and rates. There are, for instance, 9

intermediate rates of duty between the 10% and the 12% rate shown below under Class A, and a similar close progression between other rates of duty here shown.

The rates in this schedule give effect to the 1946 amendment by which, in respect of any succession upon the death of a person after Dec. 31, 1946, the rates were doubled, with a provision for allowable deductions in respect of duties payable under the laws of any province or provinces. See above, Section 11A.

Aggregate Net Value of Property Passing		Initial Rates Dependent on Aggregate Net Value	Dutiable Value of Individual Benefits		Additional Rates Dependent on Dutiable Value of the individual benefits			
Exceeding	Not Exceeding		Exceeding	Not Exceeding	Class A	Class B	Class C	Class D
\$	\$	%	\$	\$	%	%	%	%
.....	.....	....	1,000	1,800	....	2.0	4.0	5.0
.....	.....	....	1,800	2,600	....	2.4	4.2	5.2
.....	.....	....	2,600	3,400	....	2.8	4.4	5.4
.....	.....	....	3,400	4,200	....	3.2	4.6	5.6
.....	.....	....	4,200	5,000	....	3.6	4.8	5.8
5,000	6,000	....	5,000	6,000	4.0	4.0	5.0	6.0
10,000	13,000	....	10,000	13,000	4.5	5.0	6.0	7.0
22,000	25,000	....	22,000	25,000	4.5	5.8	6.8	7.8
25,000	27,000	1.0	25,000	27,000	5.0	6.0	7.0	8.0
35,000	36,500	2.0	35,000	36,500	6.0	7.0	8.0	10.0
50,000	52,500	3.0	50,000	52,500	7.0	8.0	10.0	12.0
75,000	77,500	4.0	75,000	77,500	8.0	10.0	12.0	14.0
100,000	102,500	5.0	100,000	102,500	10.0	12.0	14.0	16.0
125,000	127,500	6.0	125,000	127,500	12.0	14.0	16.0	18.0
150,000	155,000	7.0	150,000	155,000	14.0	16.0	18.0	20.0
200,000	210,000	8.0	200,000	210,000	16.0	18.0	20.0	22.0
300,000	310,000	9.0	300,000	310,000	18.0	20.0	22.0	24.0
400,000	410,000	10.0	400,000	410,000	20.0	22.0	24.0	26.0
500,000	525,000	11.0	500,000	525,000	22.0	24.0	26.0	28.0
750,000	775,000	12.0	750,000	775,000	24.0	26.0	28.0	30.0
1,000,000	1,050,000	13.0	1,000,000	1,050,000	26.0	28.0	30.0	32.0
1,500,000	1,550,000	14.0	1,500,000	1,550,000	28.0	30.0	32.0	34.0
2,000,000	2,100,000	16.0	2,000,000	2,100,000	30.0	32.0	34.0	34.0
3,000,000	3,200,000	18.0	3,000,000	3,200,000	32.0	34.0	34.0	34.0
5,000,000	and over	20.0	5,000,000	and over	34.0	34.0	34.0	34.0

WHEN DUTIES PAYABLE

(Sec. 24) Duties, unless otherwise provided, are payable within 6 months after death of deceased.

INSURANCE AND JOINT BANK ACCOUNTS, ETC.

(Sec. 49) (2) Notwithstanding anything contained herein, property not exceeding \$1,500 in value or amount included in a succession may be transferred or paid without the consent of the Minister in each of the undermentioned cases, provided notice of such transfer or payment is given forthwith to the Minister, and that the property comes within any of the following classes, namely:—

(a) Moneys due under any contract of life insurance;

(b) Moneys payable by any benevolent or friendly society to an estate of a deceased person or to any member or members of his family;

(c) Superannuation benefits payable to any member of the family of a deceased employee, including refunds of pension contributions.

(3) Notwithstanding anything contained herein property not exceeding \$500 in value or amount included in a succession, may be transferred or paid without the consent of the Minister, in each of the following cases, provided notice of such transfer or

payment is given forthwith to the Minister, and that the property comes within any of the following classes, namely:—

- (a) Moneys in any branch of a bank;
- (b) Moneys deposited with a trust company, loan company, or similar institution;
- (c) Salary, wages or gratuities payable to the representatives or relatives of deceased employees.

SUMMARY OF PROVINCIAL SUCCESSION DUTIES ACTS

The attention of subscribers is respectfully directed to the relationships noted at the head of each table. The information given, while including the latest revisions, is only partial, is not interpretative, and legal advice should be sought in specific cases.—*The Editor*

ALBERTA

(On March 31, 1947, Alberta passed "The Tax Collection Suspension Act", authorizing the execution of a tax agreement between the Province and the Dominion, such agreement to become retroactive to April 1, 1947. At time of going to press, no agreement had been signed.)

EXEMPTIONS FROM DUTY

No Succession Duty is payable on property passing to any beneficiary whatsoever where net value does not exceed \$1,000

Nor on property passing to resident or residents of Province, being grandfather, grandmother, father, mother, husband, wife, child, son-in-law, daughter-in-law where net value does not exceed \$15,000

Nor on property bequeathed for religious, charitable or educational purposes to be carried out in Alberta, except to the extent to which the value of the property exceeds \$2,000 for any one purpose;

Nor on property devised or bequeathed to the University of Alberta for educational purposes;

Nor on the amount of any life insurance policy or policies (effected by a deceased person on his life), and expressly made payable to the Provincial Treasurer, or an executor or trustee for the purpose of paying duty imposed by this Act, except as to any excess in such amount over and above the amount of the duty, which excess, received by the Minister, shall be accounted for by him to the persons entitled thereto.

In certain cases remission of duty on estates of persons dying from wounds etc., while on active military or naval service, is provided for.

RATES OF DUTY*

On such portion as passes to or for benefit of father, mother, husband, wife, son-in-law, daughter-in-law, child, grandfather, grandmother, or descendants of children, but in all cases only if resident within the province, as follows if the estate is subject to duty and

EXCEEDS \$	DOES NOT EXCEED	BASIC RATES
15,000	20,000	1% plus 10/100% for each \$1,000 exceeding \$15,000
20,000	25,000	1½% plus 10/100% for each \$1,000 exceeding \$20,000
25,000	50,000	2% plus 4/100% for each \$1,000 exceeding \$25,000
50,000	75,000	3% plus 4/100% for each \$1,000 exceeding \$50,000
75,000	100,000	4% plus 4/100% for each \$1,000 exceeding \$75,000
100,000	150,000	5% plus 2/100% for each \$1,000 exceeding \$100,000
150,000	200,000	6% plus 2/100% for each \$1,000 exceeding \$150,000
200,000	300,000	7% plus 1/100% for each \$1,000 exceeding \$200,000
300,000	500,000	8% plus 5/1000% for each \$1,000 exceeding \$300,000
500,000	750,000	9% plus 4/1000% for each \$1,000 exceeding \$500,000
750,000	1,000,000	10% plus 4/1000% for each \$1,000 exceeding \$750,000
1,000,000	1,500,000	11% plus 2/1000% for each \$1,000 exceeding \$1,000,000
1,500,000	2,000,000	12% plus 2/1000% for each \$1,000 exceeding \$1,500,000
2,000,000	3,000,000	13%

AVOIDANCE OF DOUBLE TAXATION

A Convention between Canada and the United States of America was signed at Ottawa on June 8th 1944, having as its purpose the avoidance of double taxation in federal succession duties. A schedule outlining a similar agreement was signed between Canada and the United Kingdom on June 5, 1946.

Further duty is payable where share of any of persons mentioned at head of rate table:

EXCEEDS \$	DOES NOT EXCEED	%	EXCEEDS \$	DOES NOT EXCEED	%
50,000	75,000	1	400,000	500,000	4
75,000	100,000	1½	500,000	600,000	4½
100,000	150,000	2	600,000	750,000	5
150,000	200,000	2½	750,000	1,000,000	5½
200,000	300,000	3	1,000,000		6
300,000	400,000	3½			

*A surtax of 20%, effective March 31, 1938, is added to the duty assessed on all estates.

NEW BRUNSWICK

(New Brunswick will withdraw from Succession Duty taxation when the taxation agreement is concluded with the Dominion Government. The agreement provides for the Province's vacating this field for a period of five years from April 1, 1947, although the duties shown below will be payable on properties passing prior to that date.)

EXEMPTIONS FROM DUTY

No duty shall be payable on property passing to father, mother, husband, wife, child, son-in-law or daughter-in-law of the deceased, where the net value of the property of the deceased does not exceed \$25,000

Nor on property passing to certain other descendants and persons, where the net value of the property of the deceased does not exceed \$5,000

Nor on any property passing to any one person, which does not exceed in value, ... \$200

Nor property bequeathed for religious, charitable or educational purposes to be carried out in New Brunswick. Nor the amount of any unpaid subscription for a like purpose, subject to certain conditions.

Nor on life insurance effected for the purpose of paying succession duty, up to the amount of the duty.

Property passing on death shall not be deemed to include any property given by the donor in his lifetime, under certain conditions, to his father, mother, husband, wife, child, son-in-law or daughter-in-law, more than five years before his death, and not exceeding in value, in the aggregate, the sum of, ... \$25,000

Nor given by the donor, in his lifetime under certain conditions, to any other persons, and not exceeding in value, to any one person, the sum of, ... \$500

Except as otherwise provided in the Act, property taken under a disposition made within ten years before the death of the deceased, operating or purporting to operate as an immediate grant or gift inter vivos, shall be deemed to be property of the deceased and passing on his death.

The Governor in Council has discretionary powers to reduce duty payable in certain cases.

RATES OF DUTY

On such portion as passes to or for benefit of father, mother, husband, wife, son-in-law, daughter-in-law, or child, in all cases whether or not resident of Province where estate subject to duty and

Value of Estate:		
EXCEEDS \$	DOES NOT EXCEED	BASIC RATES
25,000	25,000	Nil
	50,000	1.0% plus 10-100% for each 1,000 in excess of 25,000
50,000	75,000	3.5% plus 6-100% for each 1,000 in excess of 50,000
75,000	100,000	5.0% plus 4-100% for each 1,000 in excess of 75,000
100,000	1,000,000	6.0% plus 1-100% for each 1,000 in excess of 100,000
1,000,000		15.0%

If the value of the property passing to or for the benefit of one of those mentioned above:

EXCEEDS \$	DOES NOT EXCEED	FURTHER DUTIES OF
25,000	30,000	5-100% for each \$500 in excess of \$25,000
30,000	50,000	.5% plus 5-100% for each 1,000 in excess of 30,000
50,000	100,000	1.5% plus 3-100% for each 1,000 in excess of 50,000
100,000	300,000	3.0% plus 1-100% for each 1,000 in excess of 100,000
300,000	700,000	5.0% plus 1-100% for each 2,000 in excess of 300,000
700,000	1,000,000	7.0% plus 1-100% for each 3,000 in excess of 700,000
1,000,000	2,000,000	8.0% plus 1-100% for each 5,000 in excess of 1,000,000
3,000,000	3,000,000	12% plus 1-100% for each 10,000 in excess of 3,000,000
4,000,000		13.0%

No further surtaxes are applicable to property passing to those beneficiaries mentioned above, but other additional rates apply to other beneficiaries, according to degree of relationship to deceased, and strangers.

ONTARIO

AGGREGATE VALUE

"Aggregate Value" which determines the normal rates of duty means the value at the death of the deceased of the property wherever situate passing on his death together with the value of all lifetime dispositions wherever made, where such dispositions are made on or after the first day of July, 1892, less debts, reasonable funeral expenses, Surrogate Court fees, solicitors fees for obtaining probate or letters of administration to the extent of \$100.00 and less the exemptions authorized by section 4 and specified below.

ESTATES EXEMPT FROM SUCCESSION DUTY

1. An estate, the aggregate value of which does not exceed \$5,000.00.

2. An estate, the aggregate value of which does not exceed \$10,000.00, where the only persons who participate are the following, or some of them:—

(a) Any lineal ancestor of the deceased except the grandfather, grandmother, father or mother;

(b) Any brother or sister of the deceased;

(c) Any descendant of a brother or sister of the deceased;

(d) Any brother or sister of the father or mother of the deceased;

(e) Any descendant of a brother or sister of the father and mother of the deceased.

3. An estate, the aggregate value of which does not exceed \$25,000.00, when the only persons who participate are the following, or some of them: the grandfather, grandmother, father, mother, husband, wife, child, son-in-law and daughter-in-law of the deceased.

EXEMPTIONS FROM SUCCESSION DUTY, WHETHER OR NOT THE ESTATE AS A WHOLE IS EXEMPT.

By section 3 of The Succession Duty Act, 1939, the following are exempt from duty but the property and dispositions with respect to which there are

exemptions are nevertheless included for the purposes of arriving at the "Aggregate Value":

(a) Any property situate in Ontario passing on the death to any one person where the value of all the property so passing to any such person does not exceed \$500.00;

(b) Any person to whom there is a transmission, with respect to such transmission, where the value of all the transmissions to such person, does not exceed \$500.00;

(c) Any person to whom a disposition is made, with respect to such disposition, where the value of all the dispositions to such person does not exceed \$500.00;

(d) Any property situate in Ontario passing on the death of the deceased to any one person where such property consists wholly of an annuity not exceeding \$100.00 or of an estate or interest for life or for a term in any property, the yearly income from which does not exceed \$100.00;

(e) Any person to whom there is a transmission, with respect to such transmission, where all the property in respect of which there are transmissions to such person consists wholly of an annuity not exceeding \$100.00 or of an estate or interest for life or for a term in any property the yearly income from which does not exceed \$100.00;

(f) Any person to whom a disposition is made, with respect to such disposition, where all the property in respect of which dispositions to such person are made consists wholly of an annuity not exceeding \$100.00, or of an estate or interest for life or for a term in any property the yearly income from which does not exceed \$100.00;

(g) Any property situate in Ontario passing on the death of the deceased to any member of the stranger class or where there is a transmission to such member or a disposition to such member and where the value of all such property, transmissions and dispositions does not exceed \$1,000, provided that such member of the stranger class was in the employ of the deceased for a period of at least five years immediately prior to his death; or

(h) (1946 amendment:) any money payable as a result of the death of the deceased and any interest by way of annuity or otherwise accruing or arising on the death of the deceased, under any contract of insurance within the meaning of The Insurance Act where the deceased was domiciled outside Ontario at the date of his death.

(The new provision applies where the death took place on or after April 5th, 1946. The former provision which was repealed, applies where the death took place on or after September 22nd, 1939 but before April 5th, 1946.)

NOTE: By further provisions in section 3, the total amount in respect of which no duty shall be levied under clauses a, b and c shall not exceed \$500.00;

The total amount in respect of which no duty shall be levied under clauses d, e and f shall not exceed an annuity or yearly income of \$100.00; and

Where by reason of clauses d, e and f no duty is levied, clauses a, b and c shall not apply.

SPECIAL REMISSION OF DUTY

Section 46 of the Act provides as follows:

Where the deceased dies from wounds inflicted, accident occurring or disease contracted within twelve months before death while in the active naval, military or air service of His Majesty, the Treasurer may, if he thinks fit, remit the whole or any part of the duty for which the husband, wife, father, mother, child, son-in-law, daughter-in-law, brother or sister of the deceased is liable.

NOTE: If any remission is made under section 46 the property, transmission or disposition with respect to which such remission is made must nevertheless be taken into consideration for purpose of arriving at the aggregate value.

FURTHER EXEMPTIONS

By section 4 of the Act there are exemptions with respect to the following and the property and dispositions concerned shall not be included for the purpose of arriving at the "Aggregate Value" nor for the purpose of determining any rate of duty.

- (a) Any disposition for religious, charitable or educational purposes to any religious, charitable or educational organization which carries on its work solely in Ontario;
- (b) Any property devised or bequeathed by the deceased for religious, charitable or educational purposes to any religious, charitable or educational organization which carries on its work solely in Ontario;
- (c) Any disposition for religious, charitable or educational purposes to any religious, charitable or educational organization which carries on its work both in and outside Ontario to the extent of that portion in value of the property in respect of which the disposition is made as is in the same ratio to the whole that its expenditures for carrying on its work in Ontario bear to its total expenditures during such period as the treasurer may determine;
- (d) That portion of any property devised or bequeathed by the deceased for religious, charitable or educational purposes to any religious, charitable or educational organization which carries on its work both in and outside Ontario as is in the same ratio to the whole that its expenditures for carrying on its work in Ontario bear to its total expenditures during such period as the treasurer may determine;
- (e) Any property devised or bequeathed by the deceased to and any disposition to the Dominion of Canada, the Province of Ontario, or any municipality in Ontario; (but see 1946 amendment below).
- (f) Any disposition for necessities or education to or for any member of the family of the deceased where it is shown to the satisfaction of the treasurer that such member was dependent in whole or in part on the deceased for such necessities or education;
- (g) Any disposition to the father, mother or any brother, sister, son, daughter, son-in-law or daughter-in-law of the deceased or any person adopted while under the age of 18 years by the deceased under The Adoption Act, made more than twenty years before the date of death of the deceased, where actual and bona fide enjoyment and possession of the property in respect of which the disposition is made shall have been immediately assumed by the person to whom the disposition is made and thenceforward retained to the entire exclusion of the deceased or of any benefit to him whether voluntarily or by contract or otherwise, provided that this clause shall not apply to any disposition resulting in the making of periodic payments except such payments as are made more than twenty years before the date of death of the deceased; (but see 1946 amendment below).
- (h) Any disposition to any person made more than 30 years before the date of death of the deceased and where the circumstances and conditions are the same as in (g) immediately above; (but see 1946 amendment below).
- (i) Any money paid to or enjoyed by any member of the family of the deceased on or after the death of the deceased out of or in respect of any pension fund or scheme of general application to employees by reason of the employment of the deceased by the Dominion of Canada, the Province of Ontario or any municipality in Ontario;
- (j) Any non-commutable annuity, income or periodic payment effected in any manner other than by will or testamentary instrument and paid for by the deceased during his lifetime and paid to or enjoyed by the wife or dependent father or mother or any dependent brother,

sister or child of the deceased after the death of the deceased, to the extent of \$1200.00 per annum with respect to any one person and to the extent of \$2400.00 per annum in the aggregate;

- (k) Any property devised or bequeathed by the deceased to and any disposition to the Canadian National Institute for the Blind, the Canadian Red Cross Society or any Patriotic Organization or Institution in Canada which hereafter receives the written approval of the Secretary of State of the Dominion of Canada; and
- (l) Any property passing on the death of the deceased to any religious, charitable or educational organization for religious, charitable or educational purposes carried out in any Province of Canada other than Ontario which is shown to the satisfaction of the Treasurer to allow the same exemption on property given, devised or bequeathed to any religious, charitable or educational organization for religious, charitable or educational purposes carried out in Ontario.

1946 amendments affecting (e), (g), (h) above:

* The provisions set out respectively in (e), (g)

** and (h) above are applicable where the deceased died on or after September 22nd, 1939 but before April 5th, 1946.

* By the 1946 Amendments to the Act, Clause (e) was amended by inserting after "to" where it occurs the 2nd time in line 2, the words—"The United Kingdom of Great Britain and Northern Ireland."

** By the 1946 amendments Clause (g) was repealed and Clause (h) was amended by substituting for "thirty years" wherever it appears "five years".

* Clauses (e) and (h) as amended apply only where the deceased died on or after April 5th, 1946. It is important to note that, in the case of a person dying on or after the last-mentioned date, any outright dispositions which he may have made to any person whomsoever, more than 5 years before his death, will be exempt from Ontario Duty and will not be considered to any extent in the computation of such duty, where the person to whom the dispositions were made did not subsequently permit the donor to benefit in any way by the property disposed of.

SCHEDULE OF RATES—PREFERRED CLASS

Grandparents, Father, Mother, Husband, Wife, Children, Grandchildren, Son-in-law, or Daughter-in-law.

Where the aggregate value

Exceeds \$	Does not exceed	Rate	For each full	Exceed'g
25,000	50,000	1 % + 6/100%	1,000	25,000
50,000	75,000	2½ % + 4/100%	1,000	50,000
75,000	100,000	3½ % + 6/100%	1,000	75,000
100,000	150,000	5 % + 1/100%	1,000	100,000
150,000	200,000	5½ % + 1/100%	1,000	150,000
200,000	300,000	6 % + 1/100%	2,000	200,000
300,000	400,000	6½ % + 1/100%	2,000	300,000
400,000	500,000	7 % + 1/100%	2,000	400,000
500,000	600,000	7½ % + 1/100%	2,000	500,000
600,000	700,000	8 % + 1/100%	2,000	600,000
700,000	800,000	8½ % + 1/100%	2,000	700,000
800,000	900,000	9 % + 1/100%	2,000	800,000
900,000	1,000,000	9½ % + 1/100%	2,000	900,000
1,000,000	5,000,000	10 % + 1/100%	10,000	1,000,000
5,000,000	.....	14 %		

Example: — \$26,000 x 1.06%; 26,500 x 1.06%; \$202,000 x 6.01%.

Additional duty charged on amount passing to any one person in preferred class.

Where the whole amount passing to one person

Exceeds \$	Does not exceed	Rate	For each full	Exceeding
50,000	75,000	1½% + 2/100%	1,000	50,000
75,000	100,000	2% + 2/100%	1,000	75,000
100,000	150,000	2½% + 1/100%	1,000	100,000
150,000	300,000	3% + 1/100%	3,000	150,000
300,000	400,000	3½% + 1/100%	1,000	300,000
400,000	500,000	4½% + 1/100%	2,000	400,000
500,000	600,000	5% + 1/100%	2,000	500,000
600,000	700,000	5½% + 1/100%	2,000	600,000
700,000	750,000	6% + 1/100%	1,000	700,000
750,000	800,000	6½% + 1/100%	1,000	750,000
800,000	900,000	7% + 1/100%	2,000	800,000
900,000	1,000,000	7½% + 1/100%	2,000	900,000
1,000,000	1,200,000	8% + 1/100%	4,000	1,000,000
1,200,000	1,400,000	8½% + 1/100%	4,000	1,200,000
1,400,000	1,600,000	9% + 1/100%	4,000	1,400,000
1,600,000	1,800,000	9½% + 1/100%	4,000	1,600,000
1,800,000	2,000,000	10% + 1/100%	4,000	1,800,000
2,000,000	2,200,000	10½% + 1/100%	4,000	2,000,000
2,200,000	2,400,000	11% + 1/100%	2,000	2,200,000
2,400,000	2,600,000	12% + 1/100%	2,000	2,400,000
2,600,000	2,800,000	13% + 1/100%	2,000	2,600,000
2,800,000	3,000,000	14% + 1/100%	2,000	2,800,000
3,000,000		15%		

Example: — \$51,000 × 1.52%; \$51,500 × 1.52%;
\$153,000 × 3.01%.

Surtax Rate for Preferred Class 15%.

SCHEDULE OF RATES—COLLATERAL CLASS
Brother, Sister, Uncle, Aunt, Nephew, Niece,
Grand-nephew, Grand-niece, Descendant of an uncle
or aunt.

Where the aggregate value

Exceeds \$	Does not exceed	Rate	For each full	Exceeding
10,000	30,000	5% + 10/100%	1,000	10,000
30,000	60,000	7% + 10/100%	1,000	30,000
60,000	100,000	10% + 5/100%	1,000	60,000
100,000	200,000	12% + 1/100%	1,000	100,000
200,000	400,000	13% + 1/100%	2,000	200,000
400,000	600,000	14% + 1/100%	2,000	400,000
600,000	800,000	15% + 1/100%	2,000	600,000
800,000	1,000,000	16% + 1/100%	2,000	800,000
1,000,000	.....	17%	.....	.....

Example: — \$11,000 × 5.10%; \$11,500 × 5.10%;
\$202,000 × 13.01%.

Additional duty charged on amount passing to any
one person in collateral class.

Where the whole amount passing to one person

Exceeds \$	Does not exceed	Rate	For each full	Exceeding
10,000	60,000	2½% + 1/100%	1,000	10,000
60,000	160,000	3% + 1/100%	2,000	60,000
160,000	200,000	3½% + 5/100%	4,000	160,000
200,000	300,000	4% + 1/100%	2,000	200,000
300,000	350,000	4½% + 1/100%	1,000	300,000
350,000	450,000	5% + 1/100%	2,000	350,000
450,000	500,000	5½% + 1/100%	1,000	450,000
500,000	600,000	6% + 1/100%	2,000	500,000
600,000	700,000	6½% + 1/100%	2,000	600,000
700,000	800,000	7% + 1/100%	2,000	700,000
800,000	900,000	7½% + 1/100%	2,000	800,000
900,000	1,000,000	8% + 1/100%	1,000	900,000
1,000,000	1,500,000	9% + 1/100%	5,000	1,000,000
1,500,000	2,000,000	10% + 1/100%	5,000	1,500,000
2,000,000	2,500,000	11% + 1/100%	5,000	2,000,000
2,500,000	3,000,000	12% + 1/100%	5,000	2,500,000
3,000,000		13%		

Example: — \$11,000 × 2.51%; \$62,000 × 3.01%;
\$164,000 × 3.55%.

Surtax Rate for Collaterals 20%

Note.—The phrases—"Amount passing to any one person", and "whole amount passing to one person", as used in above tables, include the value of the lifetime dispositions in favor of such person as well as the value of the property passing to him on the death of the deceased.

SCHEDULE OF RATES—STRANGER CLASS

Remote collaterals and any stranger-in-blood not related in any way to the deceased. Note: There is no additional duty charged to this class of beneficiary other than Surtax.

Where the aggregate value

Exceeds \$	Does not exceed	Rate	For each full	Exceeding
5,000	10,000	7½% + 1%	1,000	5,000
10,000	50,000	12½% + 5/100%	800	10,000
50,000	100,000	15% + 5/100%	1,000	50,000
100,000	200,000	17½% + 5/100%	2,000	100,000
200,000	300,000	20% + 5/100%	2,000	200,000
300,000	400,000	22½% + 5/100%	2,000	300,000
400,000	500,000	25% + 5/100%	2,000	400,000
500,000	600,000	27½% + 5/100%	2,000	500,000
600,000	700,000	30% + 5/100%	2,000	600,000
700,000	800,000	32½% + 5/100%	2,000	700,000
800,000		35%	.....	.....

Example: — \$6,000 × 8.5%; \$10,800 × 12.55%;
\$102,000 × 17.55%.

Surtax Rate for Strangers, 25%.

MAKING RETURNS

Section 12 provides that every person to whom or for whose benefit any property situate in Ontario passes on the death of the deceased or to whom there is a transmission or to whom a disposition is made shall make returns to the Succession Duty Department. Such returns shall be made within three months after the death of deceased or within such further period as Treasurer may allow.

Section 12, amended 1946, also provides that the applicant for probate, administration or other grant shall, at the time of making application, make and file with the Succession Duty Department an affidavit containing,—

- (a) an inventory of all the property passing on the death of the deceased and particulars of all dispositions and such inventory shall show the value of such property and dispositions; and
- (b) the name of every person who benefits by any property passing on the death of the deceased or to whom a disposition is made, the place of residence of such person and the degree of relationship in which such person stands to the deceased.

WHEN AND HOW DUTY PAYABLE

The duty on any annuity, term of years, life estate or income which is not postponed as an interest in expectancy till some time after the death, is payable in four equal, annual instalments 1, 2, 3 and 4 years respectively from the date of the death. For default there shall be added to such instalments, interest at rate of 5 per cent per annum from respective dates payable till payment.

The duty on that portion of the residue of the property which is not postponed as above set out, is payable at the end of six months from the death and for default there shall be added to such duty, interest at rate of 5 per cent per annum from date of death till payment.

Duty on future interests may be paid as set out above—according as these interests are annuities or otherwise.

The duty on any interest in expectancy, where an annuity, term of years, life estate or income is not involved, if not sooner paid, shall be due when such interest comes into possession and payable at the end of three months thereafter and in case of default there shall be added to such duty, interest at rate of 5 per cent per annum from the date of coming into possession till payment.

Where any annuity, term of years, life estate or income is involved in the interest in expectancy, the duty thereon, if not sooner paid, shall be payable in 4 equal, annual instalments 1, 2, 3 and 4 years respectively from the date such annuity, term, life estate or income commenced to be enjoyed. For default there shall be added to such instalment, interest at the rate of 5 per cent per annum from the respective dates payable, until payment.

DISPOSITION

Note: The term "Disposition" where used in the above synopsis means lifetime disposition by the deceased and does not include any disposition made by his will.

ALLOWANCE FOR DUTY PAID IN OTHER JURISDICTIONS

For the purpose of avoiding double taxation on residents in Ontario an allowance shall be made for duty levied and paid on personal property situate in the jurisdictions mentioned below where the deceased owner died domiciled in Ontario, where such property passes to Ontario residents and where duty is levied on such residents, by Ontario, with respect to the transmission of such property; provided however that such allowance shall not exceed the amount of the Ontario duty with respect to such transmission. The foreign jurisdictions concerned are as follows,—

- (a) The United Kingdom of Great Britain and Northern Ireland;
- (b) The Union of South Africa;
- (c) The Commonwealth of Australia;
- (d) Eire;
- (e) The Dominion of New Zealand;
- (f) The other eight Provinces of the Dominion of Canada;
- (g) The District of Columbia; and
- (h) Each of the States of the United States of America.

The allowance to be made by Ontario, as aforesaid, shall apply where the deceased died on or after June 21st, 1946 and with the object of relieving Ontario citizens as far as possible, in this respect, the allowance shall be applicable whether or not the foreign jurisdictions, or any of them, make similar provisions in converse cases.

PRINCE EDWARD ISLAND

(Under the terms of the Dominion-Provincial tax agreement, Prince Edward Island vacated the Succession Duty field as of April 1, 1947. The duties shown, however, are payable on properties passing prior to that date.)

EXEMPTIONS

The Act shall not apply under certain conditions to property bequeathed for religious, charitable or educational purposes in P.E.I.

Nor to property to father, mother, grandchild, brother, sister, daughter-in-law, son-in-law, husband of the deceased, husband or wife without dependent children by deceased living at time of death, step-child or child or children not dependent on the deceased at time of his death, if aggregate value of property does not exceed..... \$5,000

Nor on property passing to or for benefit of wife with a dependent child or children by deceased living at time of his death, or the dependent child or children or wife and dependent children of deceased, if the aggregate value of property does not exceed..... \$10,000

Nor to proceeds of life insurance payable to the Treasurer for purpose of payment of duty.

RATES OF DUTY*

On such portion as passes to or for benefit of father, mother, husband, wife, son-in-law or daughter-in-law, grand child, brother, sister or child or children not dependent on the deceased at time of death, where estate subject to duty:

EXCEEDS	DOES NOT EXCEED	BASIC RATE*
5,000	10,000	2½%
10,000	20,000	5%
20,000	50,000	7½%
50,000	1,000,000	10%
1,000,000		10% for first million plus 2% on amount exceeding one million

*On property passing in whole or in part to wife with a dependent child or children by deceased living at time of his death, or to dependent children, or wife and dependent children of deceased, as much as passes is subject to duty at following rates instead of rates shown in Rate Table:

Exceeding \$10,000 up to \$20,000	1½%
" \$20,000 up to 50,000	2½%
" \$50,000 up to \$1,000,000	5%
" \$1,000,000	5%
on first million plus 1% on all in excess.	

Note—No Surtaxes, but higher duties are imposed on collaterals, strangers, etc.

BRITISH COLUMBIA

(In April, 1947, British Columbia passed the "Dominion-Provincial Agreement Act" whereby the Province leased the Succession Duty field to the Dominion for a period of five years. Since April, 1947, the "Probate Fees Act, 1947" has been in operation, providing for the payment of graduated fees for the issuance of letters probate.)

EXEMPTIONS FROM DUTY

The Act shall not apply to any Estate net value of which does not exceed..... \$1,000

Nor to bequests for religious, charitable or educational purposes to be carried out in B.C.

Nor to property given, devised, or bequeathed for religious, charitable, or educational purposes to be carried out in any province of Canada other than B.C. that is shown to the satisfaction of the Minister to allow the same exemption on property given, devised, or bequeathed for religious, charitable, or educational purposes to be carried out in B.C.

Nor to property transferred by way of gift inter vivos, where the property transferred to any one donee subject to payment of duty but for this clause does not exceed in the aggregate \$300 in value.

Nor to property passing to father, mother, husband, wife, child, grandchild, daughter-in-law, son-in-law where net value of property of deceased does not exceed..... \$20,000

Where property is part within B.C. and part without B.C., then proportionate exemption applies.

Insurance moneys passing to father, mother, husband, wife, child, grand-child, son- or daughter-in-law are exempt up to \$25,000, if aggregate value of insurance does not exceed \$25,000.

RATES OF DUTY*

On such portion as passes to or for benefit of father, mother, husband, wife, son-in-law, daughter-in-law, child or grandchild, where estate subject to duty and

EXCEEDS \$	DOES NOT EXCEED	BASIC RATES	ADD'L. RATE IF BENEFIT'Y. RECEIVES AMOUNT EXCEED'G \$50,000
20,000	25,000	1% plus 1/20% for each \$1,000 exceeding \$20,000	
25,000	50,000	1¼% plus 1/100% for each \$1,000 exceeding \$25,000	
50,000	75,000	1½% plus 1/100% for each \$1,000 exceeding \$50,000	1%
75,000	100,000	1¾% plus 1/100% for each \$1,000 exceeding \$75,000	1%
100,000	150,000	2% plus 2/100% for each \$1,000 exceeding \$100,000	1½%
150,000	200,000	3% plus 2/100% for each \$1,000 exceeding \$150,000	1½%
200,000	400,000	4% plus 1/100% for each \$1,000 exceeding \$200,000	2%
400,000	700,000	6% plus 1/100% for each \$1,000 exceeding \$400,000	3%
700,000	1,000,000	9% plus 1/100% for each \$1,000 exceeding \$700,000	4%
1,000,000		12%	5%

*The Act provides that "In every case there shall be added to the duty payable under other sections of the Act, an amount equal to 25% of the duty."

The Act also provides for duty on personal property which has to come into British Columbia for transmission.

NOVA SCOTIA

(Upon conclusion of the Dominion-Provincial tax agreement, Nova Scotia will vacate the Succession Duty field for a period of five years from April 1, 1947. The duties shown, however, will be payable on properties passing before that date.)

EXEMPTIONS FROM DUTY

Succession duty shall not be payable if aggregate value of property does not exceed . . . \$5,000

Or on any property bequeathed for religious, charitable or educational purposes to be carried out in Nova Scotia or on account of any unpaid subscriptions for such purpose, made by any person in his life-time for which estate is liable, where net or aggregate value of Estate does not exceed . . . \$10,000

Or on property passing to grandfather, grandmother, father, mother, husband, wife, child, grandchild, daughter-in-law, son-in-law where aggregate value of property passing does not exceed . . . \$10,000

Or on Insurance moneys if payable to any of persons mentioned in previous paragraph if net or aggregate value of estate does not exceed \$25,000 and if aggregate amount of all insurance does not exceed . . . \$5,000

Or on Insurance moneys payable to Treasurer expressly to pay duties

Or on any property passing to any one person if whole value of property does not exceed . . . \$300

Or on certain other properties, e.g. those situated in United Kingdom and subject to Estate Duty there; those passing on death of deceased where full consideration had been paid by purchaser during deceased's lifetime; where succession duties had been paid elsewhere and were greater than those obtaining in Nova Scotia, or if less, then only to the extent of the difference; on gifts made during deceased's lifetime and within specified limits of time and amount; etc.

RATES OF DUTY

TABLE A*

General rate, to apply where inheritance does not come under Tables B, C, or D.

EXCEED'G \$	NOT EXCEED'G \$	RATES
5,000	25,000	10% plus 20/100% for each full 1,000 over 5,000
25,000	100,000	14% plus 6/100% for each full 1,000 over 25,000
100,000	1,000,000	18½% plus 2/100% for each full 1,000 over 100,000
1,000,000		36½% plus 1/100% for each full 250,000 over 1,000,000

TABLE B*

Where deceased resident in N.S., and estate subject to duty, on such portion as passes to or for benefit of (a) wife having dependent child, or (b) dependent child.

EXCEED'G \$	NOT EXCEED'G \$	RATES
10,000	15,000	1/10%
15,000	25,000	2/10%
25,000	40,000	5/10%
40,000	75,000	5/10% plus 10/100% for each full 1,000 over 40,000
75,000		See Table C

TABLE C*

Where estate subject to duty, on such portion as passes to or for benefit of (a) grandparent(s), parent(s), spouse, child(ren), grandchild(ren), daughter-in-law, or son-in-law, or (b) religious, charitable, or educational purposes, to be carried out in province.

EXCEED'G \$	NOT EXCEED'G \$	RATES
10,000	25,000	½% plus 10/100% for each full 1,000 over 10,000
25,000	100,000	2% plus 4/100% for each full 1,000 over 25,000
100,000	1,000,000	5% plus 1/100 % for each full 1,000 over 100,000
1,000,000		14% plus 1/100% for each full 250,000 over 1,000,000

plus these additional rates on each such bequest, (etc.)

EXCEED'G \$	NOT EXCEED'G \$	RATES
10,000	25,000	Nil
25,000	100,000	½% plus 2/100% for each full 1,000 over 25,000
100,000	1,000,000	2% plus 1/100% for each full 1,000 over 100,000
1,000,000	3,000,000	11% plus 1/100% for each full 500,000 over 1,000,000
3,000,000		15% plus 1/100% for each full 500,000 over 3,000,000

TABLE D*

Where estate subject to duty, on such portion as passes to or for benefit of (a) any lineal ancestor or descendant not listed at head of TABLE C, or (b) brother or sister of deceased, or (c) (great) nephew or (great) niece, or (d) brother or sister of parent(s), or (e) child or grandchild of (d).

EXCEED'G \$	NOT EXCEED'G \$	RATES
5,000	25,000	5% plus 10/100% for each full 1,000 over 5,000
25,000	100,000	7% plus 8/100% for each full 1,000 over 25,000
100,000	1,000,000	13% plus 1/100% for each full 1,000 over 100,000
1,000,000		22% plus 1/100% for each full 250,000 over 1,000,000

plus these additional rates on each such bequest (etc.)

EXCEED'G \$	NOT EXCEED'G \$	RATES
5,000	25,000	1% plus 5/100% for each full 1,000 over 5,000
25,000	100,000	2% plus 2/100% for each full 1,000 over 25,000
100,000	1,000,000	3½% plus 1/100% for each full 1,000 over 100,000
1,000,000	3,000,000	12½% plus 1/100% for each full 5,000 over 1,000,000
3,000,000		16½% plus 1/100% for each full 500,000 over 3,000,000

*SURTAX: In determining the amount of duty payable on the property passing on the death of any person all rates of duty shown above are to be increased by ten per cent.

Note: The rates shown above for Nova Scotia are the new rates as imposed under Ch. 14 of the Acts of 1943, to be applied to estates of persons dying on or after July 1, 1943; except for Estates from \$10,000 to \$25,000 in Tables "B" and "C" which rates are to be applied to Estates of persons dying on or after April 6, 1944. The previous rates are shown in *The Canadian Almanac* for 1943.

QUEBEC

EXEMPTIONS FROM DUTY

Where the aggregate value of the property transmitted in the direct line, ascending or descending, between consorts, between father- or mother-in-law and son- or daughter-in-law, and between step-father or stepmother and stepson or stepdaughter, does not exceed ten thousand dollars, no duty shall be exigible on such property or on the transmission thereof. If the aggregate value of the property so transmitted exceeds ten thousand dollars, the amount of the duties exigible on such property or on the transmission thereof shall not exceed the amount of the excess and the rates fixed must consequently be reduced proportionately, where necessary. The above-mentioned sum of ten thousand dollars shall be increased by one thousand dollars for each child who

has survived the deceased or has left surviving descendants. However, except for the limiting effect of this proviso, if the aggregate value of the property transmitted exceeds the amount for which exemption is allowed, note that *all* exemption disappears.

Estates not exceeding \$1,000.00 in value and passing to immediate collaterals are duty free.

When the aggregate value of the property transmitted to a stranger in blood to the deceased, who has been in the employ of the deceased for at least five years, does not exceed one thousand dollars, no duty shall be exigible on such property or on the transmission thereof.

Any legacy, gift or subscription for religious, charitable or educational purposes unto a corporation or a society which has an establishment within the Province or unto a person whose domicile is in the province, under the condition that such purposes be carried out within the province, shall be duty free.

Any sum due under an insurance policy governed by the Educational Institutions Life Insurance Benefit Act (Chap. 302), or payable to a church, a *fabrique* or a parish, a cemetery association or company, or a corporation or association having an establishment in this province and created for religious, charitable or educational purposes which must be carried out therein, shall benefit by the same exemption.

All legacies, gifts, subscriptions or insurance benefits for religious, charitable or educational purposes carried out outside the Province of Quebec shall likewise be duty free, provided it be satisfactorily shown that the province or state where said property shall be utilized allows the same exemption for legacies, gifts, subscriptions or insurance benefits made, by persons under its jurisdiction, for similar purposes carried out in the Province of Quebec.

RATES OF DUTY

On property transmitted in the direct line, ascending or descending, between consorts, between father or mother-in-law and son- or daughter-in-law, between stepfather or stepmother and stepson or stepdaughter, and on transmission between the same persons, the rates of duty shall be as follows:

In Estates the aggregate value of which:

Does not exceed \$10,000—Nil.

Exceeds \$10,000, not exceeding \$50,000—1% plus 1/25 of 1% for each full \$1,000.

Exceeds \$50,000, not exceeding \$100,000—1% plus 1/20 of 1% for each full \$1,000.

Exceeds \$100,000—5% plus 1/100 of 1% for each full \$1,000.

Provided, however, that the total so obtained shall not exceed 15% where aggregate value of Estate exceeds \$1,000,000.

Provided further that in addition to the above duty, a further duty is payable (on estates of which aggregate value exceeds \$10,000) as follows:

Where the whole amount passing to one person:

Does not exceed \$50,000—1%.

Exceeds \$50,000, does not exceed \$300,000—1% plus 1/100 of 1% for each full \$1,000.

Exceeds \$300,000—3% plus 1/200 of 1% for each full \$1,000.

Provided, however, that the total rate so obtained shall not exceed 10%.

Higher duties provided in the case of collaterals, strangers, etc.

In 1945 an agreement was made between the Provinces of Ontario and Quebec providing for the avoidance of double taxation in regard to Succession Duties.

SASKATCHEWAN

(The Saskatchewan Succession Duty Act was suspended as of April 1, 1947, in accordance with the provisions of the Dominion-Provincial Tax Agreement. However, the Act continues to apply to duties payable thereunder on properties passing upon the death of any person prior to the above date.)

EXEMPTIONS FROM DUTY

No duty shall be leviable on any estate, the aggregate value of which does not exceed. \$1,000

Nor on property passing to father, mother, husband, wife, child, daughter-in-law, son-in-law, if domiciled in Saskatchewan, when deceased was at time of death domiciled in Saskatchewan where aggregate value of property does not exceed..... \$15,000

Nor on Insurance moneys payable under terms of contract to husband, wife, child, grandchild, or mother of deceased, to a total exemption not exceeding..... \$5,000

(d) Nor on moneys, to the extent of \$5,000 or an aggregate amount of \$5,000, received or receivable under a contract or contracts of insurance effected on his life by a person dying on or after the third day of February, 1922, if such moneys are payable under the terms of the contract or contracts to the husband, wife, child, grandchild or mother of the deceased or to two or more of such persons.

Nor on Insurance moneys expressly made payable to the Provincial Treasurer, for the purpose of paying the duty imposed by the Act, except as to any excess thereof over and above the amount of the duty.

Nor where whole value of any property passing to any one person does not exceed..... \$300

Nor on property bequeathed to the Province or to the University of Saskatchewan.

Nor on real property situate outside province nor on pension or annuity to widow or child of deceased clergyman.

A gift during lifetime and property devised or bequeathed to a religious, charitable or educational organization for religious, charitable or educational purposes when such organization carries on its work solely within Saskatchewan, does not aggregate nor is it subject to duty; providing duty has been assessed after March 23, 1938.

Where the organization carries on its work within and without Saskatchewan, the exemption is proportioned in relation to the expenditures of the organization for carrying on its work in Saskatchewan.

Gifts or bequests to Canadian Red Cross Society do not aggregate nor are they subject to duty in respect of estates of persons dying after 23 March, 1938.

At the 1942 session of the Legislative Assembly amendments were made providing for the exemption of securities deposited in Saskatchewan for safekeeping and further protection because of the possibility of loss or damage through enemy action. Provision was also enacted permitting insurance and mortuary benefits under \$250 to be paid over without the commission's consent provided notice is given to the Succession Duty Division.

RATES OF DUTY

On such portion as passes to or for benefit of father, mother, husband, wife, son-in-law, daughter-in-law, or child, but in all cases only if resident within the province, as follows:—if the estate

EXCEEDS \$	DOES NOT EXCEED	BASIC RATES %	ADDITIONAL DUTY PAYABLE (%) WHEN TOTAL AMOUNT PASSING TO ONE OF ABOVE:
15,000	25,000	1	
25,000	50,000	2	½
50,000	75,000	2½	1
75,000	100,000	3½	1½
100,000	150,000	5	2
150,000	200,000	5½	2
200,000	300,000	6	2½
300,000	350,000	7	2½
350,000	400,000	8	2½
400,000	500,000	10	3
500,000	600,000	11	4
600,000	700,000	12	5
700,000	800,000	13	5½
800,000	900,000	14	6
900,000	1,000,000	15	6½
1,000,000	1,400,000	16	7
1,400,000	1,800,000	16	7½
1,800,000	2,000,000	16	8
2,000,000	2,400,000	16	8½
2,400,000	2,800,000	16	9
2,800,000	3,000,000	16	9½
3,000,000		16	10

Further duty of 1% provided for where property exceeds \$5,000, and beneficiaries not domiciled in Saskatchewan; and of 1% where property exceeds \$5,000 and deceased was not domiciled in Saskatchewan.

In all cases where the aggregate value of the property passing upon the death of any person dying after May 1, 1932, exceeds \$20,000, there shall be added to the amount of the duty payable a sum equal to ten per cent of that amount; where the death occurred after March 31st, 1945, the additional tax shall amount to 20% of the duty payable.

Further duties provided for in case of lineal ancestors, other than father or mother, or of beneficiaries in other degrees of consanguinity or of strangers.

MANITOBA

(The Manitoba Succession Duty Act, insofar as it is applicable to persons who die on or after April 1, 1947, has been suspended in accordance with the terms of the Dominion-Provincial Agreement.)

EXEMPTIONS FROM DUTY

No Tax payable when aggregate value does not exceed \$ 1,500

When deceased was resident of Manitoba, the Act shall not apply to property passing to residents of Province being father, mother, husband, wife, child, where total dutiable value of property does not exceed \$25,000

No Tax payable on Insurance moneys expressly made payable to Provincial Treasurer or executors for the purpose of paying the duty imposed by the Act, except as to any excess thereof over and above the amount of the duty.

No Tax where whole value of property passing to any one person does not exceed. . . \$300

Any property bequeathed for religious, charitable or educational purposes to be carried out in Manitoba to the extent of \$2,000 for any one such purpose is exempt. Over \$2,000, such gifts are dutiable at rates applicable to brothers, sisters, etc.

RATES OF DUTY*

On such portion as passes to or for benefit of father, mother, husband, wife or child, where estate subject to duty and

EXCEEDS \$	DOES NOT EXCEED	BASIC RATES
	5,000	Nil
5,000	10,000	.30% plus 6/100% for each \$1,000 exceeding \$5,000
10,000	15,000	.60% plus 6/100% for each \$1,000 exceeding \$10,000
15,000	20,000	.90% plus 6/100% for each \$1,000 exceeding \$15,000
20,000	25,000	1.20% plus 6/100% for each \$1,000 exceeding \$20,000
25,000	50,000	1.50% plus 6/100% for each \$1,000 exceeding \$25,000
50,000	100,000	3% plus 2/100% for each \$1,000 exceeding \$50,000
100,000	200,000	4% plus 2/100% for each \$1,000 exceeding \$100,000
200,000	300,000	6% plus 2/100% for each \$1,000 exceeding \$200,000
300,000	400,000	8% plus 2/100% for each \$1,000 exceeding \$300,000
400,000	500,000	10% plus 2/100% for each \$1,000 exceeding \$400,000
500,000	600,000	12% plus 1/200% for each \$1,000 exceeding \$500,000
600,000	700,000	12.50% plus 1/200% for each \$1,000 exceeding \$600,000
700,000	800,000	13% plus 1/200% for each \$1,000 exceeding \$700,000
800,000	900,000	13.50% plus 1/200% for each \$1,000 exceeding \$800,000
900,000	1,000,000	14% plus 1/100% for each \$1,000 exceeding \$900,000
1,000,000		15%

*A surtax of 15% is added to all duties imposed. Higher duties are payable in the case of collaterals, strangers, etc.

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TRADE MARKS

THE UNFAIR COMPETITION ACT, 1932

22-23 GEORGE V. CHAP. 38

A brief summary follows. A copy of the Act may be procured from The Registrar, Trade Marks Office, Ottawa Ont. It is suggested a competent attorney be consulted. The names of a number of such appear in these pages.

This Act came into force Sept. 1st, 1932, and repeals An Act respecting Trade Marks and Industrial Designs (see Chapter 201) in part as follows: Sections 3, 4 to 21 inclusive, 23 and 53 are repealed; and sections 42 to 52 are amended by striking therefrom the words "trade mark" and "trade marks" and any other words exclusively relating to said words.

TRADE MARK

TRADE MARK means a symbol which has become adapted to distinguish particular wares falling within a general category from other wares falling within the same category, and is used by any person in association with wares entering into trade or commerce for the purpose of indicating to dealers in, and/or users of such wares that they have been manufactured, sold, leased or hired by him, or that they are of a defined standard or have been produced under defined working conditions, by a defined class of persons, or in a defined territorial area, and includes any distinguishing guise capable of constituting a trade mark.

WORD MARK

WORD MARK means a trade mark consisting only of a series of letters and/or numerals and depending for its distinctiveness upon the idea or sound suggested by the sequence of the letters and/or numerals and their separation into groups, independently of the form of the letters or numerals severally or as a series.

DESIGN MARK

DESIGN MARK means a trade mark consisting of an arbitrary and in itself meaningless mark or design, or of a representation of some object or objects, or of letters or numerals in series or otherwise, or of a combination of two or more of the foregoing elements, and depending for its distinctiveness upon its form and colour, or upon the form, arrangement or colour of its several parts, independently of any idea or sound capable of being suggested by the particular sequence of the letters and/or numerals, if any, forming part, thereof, or by their separation into groups, and includes any distinguishing guise capable of constituting a trade mark.

DISTINGUISHING GUISE

DISTINGUISHING GUISE means a mode of shaping, moulding, wrapping or packing wares entering into trade or commerce which, by reason only of the sensory impression thereby given and independently of any element of utility or convenience it may have, is adapted to distinguish the wares so treated from other similar wares and is used by some person in association with his wares in such a way as to indicate to dealers in and/or users of similar wares that the wares so treated have been manufactured or sold by him.

OWNER

OWNER in relation to a trade mark, means either the person who has an exclusive right to use the mark in association with his wares in such a way as to indicate to dealers in and/or users of such wares that they have been manufactured, sold, leased or hired by him, or, in the case of a trade mark adopted for use in such a way as to indicate only that the wares in association with which it is used are of a defined standard or that they have been produced under defined working conditions, by a defined class of persons or in a defined territorial area, means the person, trade union, commercial association or administrative authority by which the said standard, working conditions, class of persons or area has been defined.

UNFAIR COMPETITION

No person shall knowingly adopt for use in Canada in connection with any wares any trade mark or any distinguishing guise which

3. (a) is already in use in Canada by any other person and which is registered pursuant to the provisions of this Act as a trade mark or distinguishing guise for the same or similar wares;
- (b) is already in use by any other person in any country of the Union other than Canada (i.e. any country which has acceded to the Union for the Protection of Industrial Property under the Convention as revised at the Hague on

Nov. 6, 1925) as a trade mark or distinguishing guise for the same or similar wares, and is known in Canada in association with such wares by reason either of the distribution of the wares in Canada or of their advertisement therein in any printed publication circulated in the ordinary course among potential dealers in and/or users of such wares in Canada; or,

- (c) is similar to any trade mark or distinguishing guise in use, or in use and known as aforesaid.
4. (1) The person who, in association with wares, first uses or makes known in Canada, as provided in the last preceding section, a trade mark or a distinguishing guise capable of constituting a trade mark, shall be entitled to the exclusive use in Canada of such trade mark or distinguishing guise in association with such wares, provided that such trade mark is recorded in the register existing under the *Trade Mark and Design Act* at the date of the coming into force of this Act, or provided that in compliance with the provisions of this Act he makes application for the registration of such trade mark within six months of the date on which this Act comes into force, or of the date of his first use thereof in Canada, or of the date upon which the trade mark or distinguishing guise was first made known in Canada, as provided in the last preceding section, and thereafter obtains and maintains registration thereof under the provisions of this Act.

TIME FOR APPLICATION

- (3) Notwithstanding the provisions of subsection one of this section, the person who first uses or makes known in Canada, in association with wares a trade mark or a distinguishing guise capable of constituting a trade mark may apply for and secure registration thereof after the expiration of any of the periods of six months specified by subsection one, provided the same or a similar trade mark or distinguishing guise has not been registered by another for use in association with the same or similar wares, but such application shall not be allowed or the registration of such trade mark made before the expiration of a period of six months from the date of such application.

REGISTER OF TRADE MARKS

22. (1) There shall be kept under the supervision of the Registrar a register of trade marks in which, subject as hereinafter provided, any person may cause to be recorded any trade mark he has adopted, and notifications of any assignments, transmissions, disclaimers and judgments relating to such trade mark.

(2) The register shall specify the date upon which each of the trade marks recorded therein was registered, and shall contain an abstract of the statements contained in the applications for the registration of such marks respectively, and of any documents deposited with such applications, or filed with the Registrar subsequent to the making of the applications and affecting the right to such trade marks respectively.

23. (1) The register now existing under the *Trade Mark and Design Act* shall form part of the register maintained pursuant to this Act, and, subject as hereinafter provided, all entries therein shall hereafter be governed by the provisions of this Act, but shall not, if properly made under the law in force at the time they were made, be subject to be expunged or amended only because they might not properly have been made hereunder.

(2) The Registrar may at any time, and shall at the request of any applicant for the registration of a trade mark under this Act, by notice in writing require the owner of any trade mark or union label on the register at the date of the coming into force of this Act to furnish to him within four months from the date of the notice the information which would have been required on an application for the registration of such trade mark under this Act.

(3) If such information is not furnished pursuant to such notice, the Registrar shall by a further notice, fix a reasonable time within which, if the information is not furnished, the record of the registration shall be liable to be expunged, and it may be expunged accordingly by the Registrar if no objection is made by the owner of the mark, or by judgment, declaration or order of the Exchequer Court of Canada if he enters an objection.

(4) Any such notice as aforesaid shall be deemed to have been sufficiently given if sent to the person appearing from the record to be the owner of such mark addressed to him at his address as stated in the application for the registration of the mark or for the last renewal thereof, and if any other later or more accurate address is known to the Registrar, at such later or more accurate address, and also addressed to him in care of the person to whom the certificate of registration or of the last renewal thereof was sent at the time of its issue.

(5) Marks registered before the coming into force of this Act shall be treated as word marks or as design marks according to the following rules:—

- (a) Any mark consisting of words and/or numerals only without any indication of a special form or appearance shall be deemed to be a word mark;
- (b) Any other mark consisting of words and/or numerals only shall be deemed to be a word mark if at the date of its registration the words and/or numerals would have been registrable independently of any defined special form or appearance and shall also be deemed to be a design mark for reading matter presenting the special form or appearance defined;
- (c) Any mark including words and/or numerals in combination with other features shall be deemed to be a design mark having the features described in the application therefor but without any meaning being attributed to the words or numerals, which shall, however, also be deemed to constitute a word mark if and so far as they would at the date of registration have been registrable independently of any defined form or appearance and without being combined with any other feature;
- (d) Any other mark shall be deemed to be a design mark having the features described in the application therefor.

REGISTRABLE TRADE MARKS

26. (1) Subject as otherwise provided in this Act, a word mark shall be registrable if it

- (a) does not contain more than thirty letters and/or numerals divided into not more than four groups;
- (b) is not the name of a person, firm or corporation;
- (c) is not, to an English or French speaking person, clearly descriptive or misdescriptive of the character or quality of the wares in connection with which it is proposed to be used, or of the conditions of, or the persons employed in, their production, or of their place of origin;
- (d) would not if sounded be so descriptive or misdescriptive to an English or French speaking person;
- (e) is not the name in any language of any of the wares in connection with which it is to be used;
- (f) is not similar to, or to a possible translation into English or French of, some other word mark already registered for use in connection with similar wares; and
- (g) is not such as to suggest the name in French or English of some feature of a design mark already registered for use in connection with similar wares which is so characteristic of the design mark that its name would not be unlikely to be used to define or describe the wares in connection with which the design mark is used.

(2) An application for the registration of a word mark otherwise registrable shall not be refused on the ground that the mark consists of or includes a series of letters or numerals which also constitute or form part of the name of the firm or corporation by which the application for registration is made.

27. Subject as hereinafter provided, any design mark may be registered if it

- (a) is not identical with or similar to any design mark already registered for use in connection with similar wares;
- (b) is not such as to be likely to mislead dealers in and/or users of the wares in connection with which it is proposed to be used as to the character or quality of such wares or as to the conditions of or the persons employed in their production or as to their place of origin;
- (c) is not such that, by reason of one of its principal characteristics being a representation of something which obviously suggests a word mark already registered for use in connection with similar wares, it is likely that such word mark, or some word resembling the same, would be used to define or describe the wares in connection with which the design mark is used.

APPLICATION FOR REGISTRATION

30. (1) Any person who desires to register a trade mark under this Act otherwise than pursuant to a judgment, order or declaration of the Exchequer Court of Canada shall make an application in writing to the Registrar in duplicate containing

- (a) a statement of the date from which the applicant or named predecessors in title has or have used the mark for the purposes defined in the application and of the countries in which the mark has been principally used since the said date;
- (b) a statement that the applicant considers that, having regard to the provisions of this Act, he was and is entitled to adopt and use the mark in Canada in connection with the wares described; and
- (c) the address of the applicant's principal office or place of business in Canada, if any, and if the applicant has no office or place of business in Canada, the address of his principal office or place of business abroad and the name and address in Canada of some person, firm or corporation to whom any notice in respect of the registration may be sent, and upon whom service of any proceedings in respect of the registration may be made with the same effect as if they had been served upon the applicant himself.

(2) If the mark is intended to indicate that the wares in association with which it is used have been manufactured, sold, leased or hired by the owner thereof the application shall so indicate and shall contain

- (a) a concise description, expressed in such terms as are ordinarily and commercially used by the applicant, of the wares with which the applicant is commercially concerned;
 - (b) a concise description in like terms of the specific wares in association with which the applicant has used the mark.
- (3) If the mark is intended to indicate that the wares in association with which it is used are of a defined standard, or have been produced under defined working conditions, by a defined class of persons or in a defined area, the application shall so indicate and shall contain:
- (a) a statement that the applicant is not engaged in the manufacture, sale, leasing or hiring of wares similar to any wares in association with which the mark is used;
 - (b) an exact definition of what the use of the mark in association with wares is intended to indicate in respect of the standard which such wares have attained, or of the working conditions under which or the class of persons by whom they have been produced or of the area in which they have originated.

31. (1) Every application for the registration of a trade mark shall state whether the applicant requests the registration of the mark as a word mark or as a design mark.

(2) If he requests the registration of the mark as a word mark, the letters and/or numerals constituting the mark shall be set out in the application in their proper grouping.

(3) If he requests the registration of the mark as a design mark, the application shall contain such a concise description of what the applicant considers to be its principal features as to enable the Registrar

properly to index the mark; any words or figures shall be referred to, if at all, only as reading matter, and shall be described as being in a specified relation to the other features of the design and/or of a described general appearance, as the case may require, and the applicant shall furnish five accurate and complete representations of the design prepared on or attached to paper of the prescribed size.

AMENDMENT OF RECORD OF REGISTRATION

42. If the person who at any time appears from the record of the registration of a trade mark to be the owner of such mark represents to the Registrar that any amendment is required to any statement theretofore recorded relating to the wares in which the owner of the mark is commercially concerned, or to the use of the mark, the address of the owner, or the person upon whom service may be made of proceedings in respect of the registration, the record shall, subject as hereinafter provided, be amended or added to accordingly.

CHANGES OF OWNERSHIP ASSIGNMENTS AND LICENSES

44. (1) Whenever it is made to appear to his satisfaction that any person who appears on the register to be an owner of a registered trade mark has ceased to be so and that some other person has become by assignment or transmission the owner of such mark, the Registrar shall note the change of ownership accordingly on the record of the registration.

(2) A registered trade mark shall not be assigned or transmitted except in connection and concurrently with an assignment or transmission of the good will of the business carried on in Canada in association with the wares for which such mark has been registered, and in any case such trade mark shall be terminate with such goodwill; provided however that any registered owner of a trade mark whose headquarters are situate in Canada and who is entitled to its exclusive use in connection with a business carried on in Canada may assign the right to use such trade mark in any other country, in association with any wares for which such trade mark is registered, in connection and concurrently with his assignment of the goodwill of the business carried on in such other country in such wares, provided that the grant of such right is forthwith recorded by the grantor of such right in the register maintained pursuant to this Act.

NOTICES OF PROPOSED AMENDMENT OR CANCELLATION AFTER NOTICE

49. (1) The Registrar may at any time, and shall at the request of any person who pays the prescribed fee, notify the person appearing from the register to be the owner of any trade mark that he considers, or that it has been represented to him that such trade mark has ceased to be used as a trade mark in Canada, or for any other specific reason to be set out in the notice, the registration of such mark should be cancelled or that an entry relating thereto should be struck out, corrected or amplified, and request him to advise whether he has any, and if any, what objection to the amendment of the register accordingly.

(2) If the person to whom such notice has been addressed agrees to the proposed amendment of the register in whole or in part, such amendment shall forthwith be made by the Registrar in accordance with such agreement.

(3) If, within three months from the despatch of such a notice as aforesaid, no reply to it has been received from the person to whom it was addressed, the Registrar shall send such person a second notice enclosing a copy of the first and stating that if, within a reasonable time to be fixed by the notice, no objection to the proposed amendment of the register is received, such amendment will be made, and, unless an objection is received within the time limited, the Registrar shall amend the register accordingly.

(4) Except as in the next following section provided, the Registrar shall not cause any amendment to be made in the register to which the person appearing therefrom to be the owner of the mark makes any objection.

RENEWAL OF REGISTRATION OF TRADE MARK

50. (1) If a mark has been on the register without renewal for the period hereinafter specified less four

months, the Registrar shall take the action prescribed under the last preceding section on the ground that the person appearing from the register to be the owner thereof has ceased to use the same.

(2) In any such case the registration of the mark shall be cancelled notwithstanding objection on the part of the owner thereof, unless the prescribed fee for the renewal of the registration is paid within the time within which an objection to the cancellation of the registration might be made.

(3) The period specified in subsection one of this section shall be as follows:—

- (a) In the case of any specific trade mark on the register maintained under the *Trade Mark and Design Act* at the date of the coming into force of this Act, twenty-five years from the date of the original registration or of the last renewal thereof;
- (b) In the case of any general trade mark or union label on the register maintained under the *Trade Mark and Design Act* at the date of the coming into force of this Act, twenty-five years from the said date; and
- (c) In the case of any trade mark registered under this Act, fifteen years from the date of the registration or of the last renewal thereof.

FEEs

The following fees shall be payable on applications to the Registrar under this Act:—

On every application to register a trade mark.	\$25.00
On every application for the renewal of an expiring registration.	15.00
On every application to amend the record of the registration of a trade mark, otherwise than in respect of the address of the applicant or of the person or corporation representing him in Canada for the purpose of this Act.	5.00
On every application to amend the record of a registration in respect of any such address.	1.00
On every application to record a transfer of the ownership of a trade mark or the grant of a right to use the trade mark in any other country.	5.00
On every application for a copy of any document on file in the office of the Registrar, \$0.25 for each one hundred words or fraction thereof, with a minimum of.	1.00
On every application for the despatch to the registered owner of a trade mark of a notice or notices proposing that any entry in the register should be expunged or amended.	5.00
On any application to the Registrar to transmit to the Exchequer Court of Canada, the papers on file in his office relating to any entry in the register.	5.00

SHOP CARDS REGISTRATION ACT, 1938

2 George VI. Chap. 41

This Act is designed to afford a measure of protection to organizations such as Trade Unions which formerly were able to register their particular designations as Union Labels under the Trademark and Design Act.

SUMMARY OF PRINCIPAL PROVISIONS

Section 3. The Minister shall cause to be kept, under the supervision of the Registrar, a Register of Shop Cards in which, subject as hereinafter provided, any labour union may cause to be registered any Shop Card it has adopted.

Section 4. A labour union may apply for the registration of a Shop Card by filing with the Registrar an application therefor accompanied by a declaration made by the President, Secretary or other executive officer of such union thereunto authorized, specifying the name of the union on behalf of which such application is being made, the description of the Shop Card and the purpose of its use, and from the date of registration such union shall have the exclusive right of use of such Shop Card; and the said union shall, for the purposes of this Act, be considered the proprietor of such Shop Card.

Section 5 specifies grounds for refusing registration, etc.

Section 6. No Shop Card registered by any labour union may be assigned by any process of law or otherwise.

Section 7. A labour union may authorize the use of any Shop Card registered by it and such authorization shall be subject to cancellation only upon twelve months' notice, unless otherwise specified in any agreement for the use of such Shop Card, and the union shall grant the use of the Shop Card to any applicant who complies with the rules of the union.

Section 8. A Shop Card, when registered, shall endure for the term of fifteen years, but may be renewed before the expiration of the said term by the proprietor thereof, or by his legal representative, for another term of fifteen years, and so on from time to time; but every such renewal shall be registered before the expiration of the current term of fifteen years.

Section 10 (4) The proprietor of a registered Shop Card may apply to the Exchequer Court of Canada for leave to add to or alter any such Shop Card in any particular not being an essential particular, and the Court may refuse or grant leave on such terms as it may think fit.

INDUSTRIAL DESIGNS

Summarized from Trade Marks and Industrial Designs Act.

Dealings relating to Designs are regulated by The Patents, Designs, Copyright and Trade Marks (Emergency) Order, 1939, which is summarized following this Article.

REGISTRATION

Address Applications to Commissioner of Patents, Ottawa

The proprietor applying for the registration of any design shall deposit with the Minister a drawing and description in duplicate of the same, together with a declaration that the same was not in use to his knowledge by any other person than himself at the time of his adoption thereof. Drawings not to exceed 13 x 8 inches wide.

A design may be registered if it is not identical with or does not so closely resemble any other design already registered as to be confounded therewith.

Certificate of Registration when issued shall be sufficient evidence of the design, of the originality of the design, of the name of the proprietor, of the person named as proprietor being proprietor, of the commencement and term of registry, and of compliance with the provisions of this Act.

If the author of any design shall, for a good and valuable consideration, have executed the same for some other person, such other person shall alone be entitled to register it.

EXCLUSIVE RIGHT

The registration gives exclusive right for the design.

DURATION

Exclusive right shall be valid for a term of 5 years, but may be renewed, before, or within 3 months after, the expiration of the said term of 5 years, for a further period of 5 years or less on payment of the fee prescribed for extension of time: Provided that the whole duration of the exclusive right shall not exceed 10 years in all.

ASSIGNMENTS

Designs are assignable in law and a proprietor may grant and convey an exclusive right to make, use and vend and to grant to others the right to make, use and vend such design within and throughout Canada or any part thereof for the unexpired term of its duration or any part thereof. Such exclusive grant and conveyance shall be called a license, and shall be recorded in like manner and time as assignments.

PROTECTION

In order that any design may be protected, it shall be registered within one year from the publication thereof in Canada, and after registration, the name of the proprietor shall appear upon the article to which his design applies by being marked, if the manufacture is a woven fabric, on one end thereof, together with the letters Rd., and if the manufacture is of any other substance, with the letters Rd., and the year of registration at the edge or upon any convenient part thereof.

The mark may be put upon the manufacture by making it on the material itself, or by attaching thereto a label with the proper marks thereon.

RIGHT OF ACTION

A proprietor of a registered design may maintain action for unwarranted use of the design and penalties are provided for improper application of design, etc.

FOREIGN APPLICATIONS

An application for the registration of an industrial design filed in this country by any person who has previously, regularly filed an application for the registration of the same industrial design in a foreign country which by treaty, convention or law affords similar privilege to citizens of Canada, shall have the same force and effect as the same application would have if filed in this country on the date on which the application for the registration of the same industrial design was first filed in such foreign country; provided the application in this country is filed within six months from the earliest date on which any such foreign application was filed.

ALTERATION

The registered proprietor of any registered industrial design may apply to the Exchequer Court of Canada for leave to add to or alter any such industrial design in any particular not being an essential particular, and the Court may refuse or grant leave on such terms as it may think fit.

FEES

Fees payable in advance are as follows:

On every application to register a design, including certificate.....	\$5.00
On every application as to a design for an extension of time for each year of such extension, including certificate	2.00
For a copy of every certificate of registration separate from the return of the duplicate..	1.00
For the recording of every assignment	2.00
For copies of documents not above mentioned for every hundred words or for every fraction thereof	0.50
For each copy of any drawing and for each copy of any drawn copy of an industrial design,—the reasonable expense of preparing the same.	

On every application for the renewal of the rights for an industrial design filed under Sect. 33 (2) an additional fee of.....\$5.00

If an application is denied, fees will be returned less \$2.00.

TIMBER MARKING ACT

Address communications to the Commissioner of Patents, Ottawa.

Every person engaged in the business of lumbering or the getting out of timber, and of the floating or rafting of the same on the inland waters of Canada, within the provinces of Ontario, Quebec and New Brunswick, shall, within one month after he engages therein, select a mark or marks, and cause such mark or marks to be registered in the manner herein provided.

The person who registers such timber mark shall thereafter have the exclusive right to use the same, to designate the timber got out by him and floated or rafted as aforesaid; and he shall put the same in a conspicuous place on each log or piece of timber so floated or rafted.

Marks may be cancelled and shall be assignable in law.

No person, other than the person who has registered the same, shall mark any timber of any description with any mark registered under the provisions of this Act, or with any part of such mark.

Penalties are provided for failing to select, register and use proper marks and for marking timber with a mark registered by another.

FEES

On every application to register a timber mark, including certificate.....	\$2.00
For each certificate of registration not already provided for	0.50
For each copy of any drawing, the reasonable expenses of preparing the same.	
For recording any assignment	1.00

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TORONTO, CANADA

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PATENTS IN CANADA

The Patent Act, 1935, Chap. 32, 25-26 Geo. V, 1935, as amended by Chap. 23 II Geo. VI, 1947 (assented to 14th May, 1947).

A synopsis of the principal provisions of The Patent Act are given below:—

For a copy of the Act apply to the Commissioner of Patents, Ottawa, who receives all applications and has charge of all records.

As it is difficult for an applicant to properly comply with the regulations of the Patent Office unless he is conversant with the process of obtaining a patent, any person contemplating obtaining a patent is advised to consult one of the patent solicitors whose cards appear in this volume.

DEFINITION OF INVENTION

The Act defines "invention" as any new and useful art, process, machine, manufacture or composition of matter, or any new and useful improvement in the same.

WHO MAY OBTAIN PATENTS

Subject to the various provisions of the Act, any inventor or legal representative of an inventor, of an invention which was:

(a) not known or used by others before he invented it, and

(b) not described in any patent or in any publication printed in Canada or in any other country more than two years before presentation of the petition, and

(c) not in public use or on sale in Canada for more than two years prior to his application in Canada

may obtain a patent granting him an exclusive property in such invention.

Any inventor or legal representative of an inventor who applies in Canada for a patent for an invention for which application for patent has been made in any other country by such inventor or his legal representative before the filing of the application in Canada, shall not be entitled to obtain in Canada a patent for that invention unless his application in Canada is filed:

(a) before issue of any patent to such inventor or his legal representative for the same invention in any other country; or

(b) if a patent has issued in any other country within twelve months after the filing of the first application by such inventor or his legal representative for patent for such invention in any other country.

No patent shall issue for an invention which has an illicit object in view, or for any mere scientific principle or abstract theorem.

APPLICATIONS FOR PATENTS

An applicant for a patent shall state in his application, if resident in Canada, his address in Canada. If not so resident, the name and address of some person resident in Canada who has been appointed to represent the applicant or patentee for all purposes of the Act including the service of any proceedings taken under any provision of the Act. This representative may be changed if necessary.

Each application for a patent shall be completed and prepared for examination within twelve months after the filing of the application, and in default thereof, or upon failure of the applicant to prosecute the same within six months after any action thereon of which notice shall have been given to the applicant, such application shall be deemed to have been abandoned, but it may be reinstated within twelve months after the date on which it was deemed to have been abandoned, if the failure to prosecute the application within the time specified was not reasonably avoidable. An application so reinstated shall retain its original filing date.

TREATY OR CONVENTION RIGHTS

Section 17 (1), provides that an application for a patent filed in Canada by any person entitled to protection under the terms of any treaty or convention relating to patents to which Canada is a party who has, or whose agent or other legal representative has, previously regularly filed an application for a patent for the same invention in any other country which by treaty, convention or law affords

similar privilege to citizens of Canada, shall have the same force and effect as the same application would have if filed in Canada on the date on which the application for patent for the same invention was first filed in such other country, provided the application in this country is filed within twelve months from the earliest date on which any such application was filed in such other country or from the thirteenth day of June, 1923.

No patent shall be granted on an application for a patent for an invention which had been patented or described in a patent or publication printed in Canada or any other country more than two years before the date of the actual filing of the application in Canada, or which had been in public use or on sale in Canada for more than two years prior to such filing.

JOINT APPLICATIONS

Section 32 (1), new in 1947, provides that:

(1) Where an invention is made by two or more inventors, and one of them refuses to make application for a patent or his whereabouts cannot be ascertained after diligent enquiry, the other inventor or his legal representative may make application, and a patent may be granted in the name of the inventor who makes the application, on satisfying the Commissioner that the joint inventor has refused to make application or that his whereabouts cannot be ascertained after diligent enquiry.

Where an applicant has agreed to assign a patent when granted to another person or to a joint applicant and refuses to proceed with the application; or where disputes arise between joint applicants as to proceeding with the application, the Commissioner may grant a patent to either one of the parties. Procedure is also outlined when a joint applicant retires or is added.

EXTENSION OF TIME FOR FILING

The following new section was incorporated into the Act in 1947:

28A. (1) Subject as hereinafter provided, the Commissioner shall extend to the fifteenth day of November 1947, in favour of a patentee or applicant, such of the time limits fixed by this Act for the filing or prosecution of applications for patents, for appeals from the Commissioner or for the payment of fees, as expired after the second day of September, 1939: Provided

(a) a request for such extension is made by or on behalf of such patentee not later than the fifteenth day of November 1947, or by or on behalf of such applicant for patent before the fifteenth day of May, 1948; and

(b) such request specifies the date of the first application in any country for a patent for the same invention by such applicant or patentee or any one through whom he claims; and

(c) such patentee or applicant is a Canadian citizen or a national of a country which gives substantially reciprocal privileges to Canadian citizens.

(2) Every patent in respect of which, or in respect of the application for which, a time limit has been extended under the provisions of subsection one of this section shall expire at the date specified in the grant of such patent or at the end of twenty-two years from the date of the first application in any country for a patent for the same invention by the patentee or anyone through whom he claims, whichever date is the earlier.

(3) No claim for the infringement of any patent in respect of which, or in respect of the application for which, a time limit has been extended under the provisions of subsection one of this section, shall be

made against any person or the successor in business of any person who, before the coming into force of this section had, in Canada, made, constructed, used or vended to others to be used the invention protected by such patent or against any person deriving through such person or such successor his title to any article, machine, manufacture or composition of matters so protected.

COMMISSIONER MAY EXTEND TIME

An important addition to the Act, made in 1947, which extends some of the benefits which originally were covered by the Emergency Rules and Regulations of 1939, follows:

(Section 28, chapter 28, 1947).

22. (1) On request made to him not later than the date this Act comes into force, the Commissioner may, subject to such conditions, if any, as he thinks fit to impose, extend to a date not later than the said date, the time limited by or under *The Patent Act, 1936*, for doing any act where he is satisfied

(a) that the doing of the act within the time so limited was prevented by a person's being on active service or by any other circumstances arising from the existence of a state of war which, in the opinion of the Commissioner, justify an extension of the time so limited,

(b) that, by reason of circumstances arising from the existence of a state of war, the doing of the act within the time so limited would have been or would be injurious to the rights or interests of the person by or on whose behalf the act is or was to be done or to the public interest,

(2) An extension under subsection one of this section of the time for doing any act—

(a) may be for any period expiring not later than the date this Act comes into force, that the Commissioner thinks fit, notwithstanding that by or under any enactment in the said Act power is conferred to extend the time for doing that act for a specified period only; and

(b) may be granted notwithstanding that such time expired before any application or request for extension was made, or that, by reason of that act not having been done for the reasons set forth in subsection one of this section within that time, the relevant application has ceased or expired, or been treated as abandoned.

ASSIGNMENTS—APPLICANTS NOT INVENTORS

A patent may be granted to any person to whom an inventor has assigned or bequeathed by his last will his right to obtain it and the assignee may register such an assignment, after which the patent cannot be withdrawn without the consent of the assignee.

IMPROVEMENTS MAY BE PATENTED

Any improvement to a patented invention may be patented.

TERM OF PATENT

The term limit for the duration of patents issued by the Patent Office under this Act is 17 years from the date on which the patent is granted and issued but if the application for the patent was filed prior to the coming into force of this section of the Act, the term is 18 years from the date on which the patent is granted and issued.

REFUSAL OF PATENTS

Where a patent is refused, the applicant may any time within 6 months' appeal the decision to the Exchequer Court. (Sec. 43)

INVENTIONS BY PUBLIC SERVANTS

Section 46 deals with the restriction and regulations of the rights of an inventor if he is in the public service of Canada.

GOVERNMENT OWNED PATENTS

Sections 19a, 19b, and 19c are new in 1947, dealing with secret patents and patents relating to Atomic Energy. Section 19a (1) provides that:

19a. (1) Any officer, servant or employee of the Crown or of a corporation which is an agent or servant of the Crown, who, acting within the scope of his

duties and employment as such, invents any invention in instruments or munitions of war, shall, if so required by the Minister of National Defence, assign to such minister on behalf of His Majesty all the benefits of the invention and of any patent obtained or to be obtained for the invention; and any other person who invents any such invention may so assign to such minister on behalf of His Majesty all the benefits of the invention and of any patent obtained or to be obtained for the invention.

Provision is made that an inventor, other than those mentioned in the preceding section, shall be entitled to compensation. Persons making assignments or having knowledge thereof are deemed to have information entrusted in confidence. Other provisions deal with secrecy. Subsection (15) provides that:

The Governor in Council, if satisfied that an invention relating to any instrument or munition of war, described in any specified application for patent not assigned to the Minister of National Defence, is vital to the defence of Canada and that the publication of a patent therefor should be prevented in order to preserve the safety of the State, may order that such invention and application and all the documents relating thereto shall be treated for all purposes of this section as if the invention had been assigned or agreed to be assigned to the Minister of National Defence.

INFRINGEMENT

Anyone infringing a patent shall be liable to the patentee and to all persons claiming under him for all damages sustained by the patentee or by any such person by reason of such infringement; and the Court may issue an injunction restraining the opposite party from the further use, sale, etc., of the article.

Provision is made that a person who, previous to the granting of the patent has purchased, constructed or acquired any invention shall have the right of using and selling the article, etc.

If any person has reasonable cause to believe that any process used or proposed to be used or any article made, used or sold or proposed to be made, used or sold by him might be alleged by any patentee to constitute an infringement of an exclusive property or privilege granted thereby, he may bring an action in the Exchequer Court of Canada against the patentee for a declaration that such process or article does not or would not constitute an infringement of such exclusive property or privilege.

PRIORITY OF INVENTIONS

No patent or claim in a patent shall be declared invalid or void on the ground that, before the invention therein defined was made by the inventor by whom the patent was applied for it had already been known or used by some other inventor, unless it is established either that,

(a) before the date of the application for the patent such other person had disclosed or used the invention in such manner that it had become available to the public; or that

(b) such other person had, before the issue of the patent, made an application for patent in Canada upon which conflict proceedings should have been directed; or that

(c) such other person had at any time made an application in Canada which by virtue of section twenty-seven of this Act had the same force and effect as if it had been filed in Canada before the issue of the patent and upon which conflict proceedings should properly have been directed had it been so filed.

PATENTED ARTICLE TO BE MARKED OR STAMPED

Every patentee under this Act shall, if possible, stamp or engrave on each patented article sold or offered for sale by him notice of the year of the date of the patent applying to such article, thus—Patented, 1935, or as the case may be.

When, from the nature of any patented article it cannot be so stamped or engraved the patentee shall, if possible, affix to it, or to every package wherein one or more of such articles is or are enclosed, a label marked with the like notice.

When any patented article or material is, from its nature or character, such that it cannot be so stamped or engraved and cannot, reasonably, be packaged or labelled the patentee shall, in all descriptive or advertising matter published by him and relating to such patented article or material, insert the like notice.

ABUSE OF RIGHTS UNDER PATENTS NOT WORKING A PATENTED INVENTION

The Attorney General of Canada or any person interested may at any time after the expiration of three years from the date of the grant of a patent apply to the Commissioner alleging in the case of that patent that there has been an abuse of the exclusive rights thereunder and asking for relief under this Act.

The exclusive rights under a patent shall be deemed to have been abused in any of the following circumstances:—

(a) If the patented invention (being one capable of being worked within Canada) is not being worked within Canada on a commercial scale, and no satisfactory reason can be given for such non-working;

Provided that, if an application is presented to the Commissioner on this ground, and the Commissioner is of opinion that the time which has elapsed since the grant of the patent has by reason of the nature of the invention or for any other cause been insufficient to enable the invention to be worked within Canada on a commercial scale, the Commissioner may make an order adjourning the application for such period as will in his opinion be sufficient for that purpose;

(b) If the working of the invention within Canada on a commercial scale is being prevented or hindered by the importation from abroad of the patented article by the patentee or persons claiming under him, or by persons directly or indirectly purchasing from him, or by other persons against whom the patentee is not taking or has not taken any proceedings for infringement;

(c) If the demand for the patented article in Canada, is not being met to an adequate extent and on reasonable terms;

(d) If, by reason of the refusal of the patentee to grant a licence or licences upon reasonable terms, the trade or industry of Canada or the trade of any person or class of persons trading in Canada, or the establishment of any new trade or industry in Canada, is prejudiced, and it is in the public interest that a licence or licences should be granted;

(e) If any trade or industry in Canada, or any person or class of persons engaged therein, is unfairly prejudiced by the conditions attached by the patentee, whether before or after the passing of this Act, to the purchase, hire, licence, or use of the patented article, or to the using or working of the patented process;

(f) If it is shown that the existence of the patent, being a patent for an invention relating to a process involving the use of materials not protected by the patent or for an invention relating to a substance produced by such a process, has been utilized by the patentee so as unfairly to prejudice in Canada the manufacture, use or sale of any such materials.

LICENSE WHERE INVENTION NOT BEING WORKED

If a case of abuse is established the Commissioner may order a grant to an applicant of a licence on such terms as the Commissioner may think expedient; or if he is satisfied that an invention is not being worked on a commercial scale within Canada, he may under certain circumstances order the grant of an exclusive licence to an applicant able to provide capital for the working of the patent; or he may order the patent to be revoked.

In granting an exclusive licence a royalty shall be arranged payable to the patentee.

CAVEATS

Any intending applicant for a patent who has not yet perfected his invention and is in fear of being

deposited of his idea, may file in the Patent Office a document setting forth a description of his invention so far as it has proceeded, with or without plans, at his own will; and the Commissioner, on payment of the prescribed fee shall cause that document, which shall be called a "caveat," to be preserved in secrecy with the exception that he shall deliver copies thereof whenever required by the applicant or by any judicial tribunal. The secrecy of the document shall cease when the applicant obtains a patent for his invention.

If application is made by any other person for a patent for any invention with which such "caveat" may in any respect interfere the Commissioner shall forthwith give notice of such application by mail to the person who has filed such "caveat", and such person shall, within three months after the date of mailing the notice, if he wishes to avail himself of the "caveat", file his petition and take the other steps necessary on an application for a patent, and if, in the opinion of the Commissioner, the applications are conflicting, like proceedings may be had in all respects as are by this Act provided in the case of conflicting applications.

Unless the person filing a "caveat" makes application within one year from such filing the Commissioner shall be relieved from the obligation of giving notice and the "caveat" shall thereafter remain as a simple matter of proof as to novelty or priority of invention, if required.

PATENTS ISSUED OUT OF CANADA

The Commissioner shall upon the request of any person who states in writing the name of the inventor, if available, the title of the invention and the number and date of a patent said to have been granted in another country inform such person whether an application for a patent of the same invention is pending in Canada or not.

JURISDICTION OF EXCHEQUER COURT

52A. The Exchequer Court of Canada shall have jurisdiction, on the application of the Commissioner or of any person interested, to order that any entry in the records of the Patent Office relating to the title to a patent be varied or expunged.

PATENT ATTORNEYS

A register of attorneys shall be kept in the Patent Office containing the names of all attorneys entitled to represent applicants for patents.

FEES

The principal fees are as follows:—

On filing an application for patent.....	\$25.00
On grant of patent, payable on pain of forfeiture within six months from the date of notice of the allowance of patent.....	\$25.00
On asking reinstatement of abandoned application under section thirty-one.....	\$20.00
On filing an amendment after allowance of an application for patent.....	\$5.00
On lodging a caveat.....	\$10.00
On petition to reissue a patent after surrender.....	\$40.00
On filing an application for the restoration and revival of a patent—For each patent mentioned therein.....	\$35.00
On asking for a certified typewritten or photostat copy of patent with specification, not exceeding 20 pages, exclusive of drawings.....	\$4.00
On filing an application for petition under sections 40, 46, 65 or 66 of the Act—for each petition mentioned therein.....	\$10.00
Other fees provided for range from 10 cents to \$5.00.	

FORFEITED APPLICATIONS

73 (2) A forfeited application may be restored and a patent granted thereon on application to the Commissioner within six months from the incurrance of the forfeiture, on payment with the application for restoration, in addition to the fee payable on the grant of the patent, of a further fee of twenty dollars and the restored application shall be subject to amendment and re-examination.

COPYRIGHT IN CANADA

By A. H. O'BRIEN, BARRISTER-AT-LAW, COUNSEL TO THE CANADIAN AUTHORS' ASSOCIATION.

LEGISLATION

Copyright in Canada is governed by The Copyright Act, in the Revised Statutes of Canada, 1927, as amended in 1931, 1935, 1936 and 1938. Canada's adherence to the Revised Convention of Berne became effective on January 1st, 1924. The Canadian legislation of 1924 closely resembles the British Copyright Act of 1911.

In 1931 Canada gave its adherence to the Convention of Rome, 1928.

All copyright legislation of the United Kingdom—in so far as it affected Canada—was repealed by a Canadian statute in 1921.

The following is a summary of the principal provisions of the Act, but persons interested can obtain a copy of the Act on application to the Commissioner of Patents, Copyright Office, Ottawa.

"COPYRIGHT" DEFINED

Copyright is the sole right to produce, reproduce or publish an original literary, dramatic, musical, or artistic work, or any substantial part thereof, in any material form whatsoever, or to present such work by cinematograph, or communicate such work by radio; or in the case of a lecture to deliver the work or any substantial part thereof in public; if the work is unpublished, to publish the work or any substantial part thereof; and shall include the sole right,

- (a) to produce, reproduce, perform or publish any translation of the work;
- (b) in the case of a dramatic work, to convert it into a novel or other non-dramatic work;
- (c) in the case of a novel or other non-dramatic work, or of any artistic work, to convert it into a dramatic work, by way of performance in public or otherwise;
- (d) in the case of a literary, dramatic, or musical work, to make any record, perforated roll, cinematograph film, or other contrivance by means of which the work may be mechanically performed or delivered; provided that the author has given such work an original character; and provided also that if such original character is absent the cinematographic production shall be protected as a photograph.

COMMENCEMENT OF COPYRIGHT

Copyright subsists upon production of the work. The author of the work is the first owner of the copyright. No formalities are required. Registration is not necessary, and is optional with the author. It is, however, *prima facie* evidence of copyright.

EXTENT OF COPYRIGHT

Copyright subsists in every published or unpublished original literary, dramatic, musical and artistic work, if the author was, at the date of the making of the work, a British subject or resident within His Majesty's Dominions, or a citizen or subject of a foreign country which has adhered to the Berne Convention; and if, in the case of a published work, the work was first published within His Majesty's Dominions or in such foreign country.

The Minister may, by notice in the *Canada Gazette*, extend the above privilege to other countries under certain conditions.

Copyright also subsists in records, perforated rolls, and other contrivances by means of which sounds may be mechanically reproduced, in like manner as if such contrivances were musical, literary or dramatic works.

TERM OF COPYRIGHT

The term for which copyright subsists is the life of the author and fifty years after his death, subject to certain restrictions. Provided, however, that after twenty-five years (or in the case of a copyright subsisting on June 4th, 1921, thirty years), from the author's death any person may reproduce the work upon giving notice of his intention to do so, and paying the owner of the copyright a royalty of ten per cent on the price at which he publishes the work. Photographs, records, and other contrivances

are protected for fifty years from the making of the original negative or plate.

In a work of joint authorship, copyright subsists during the life of the author who dies first, and for fifty years after his death, or during the life of the author who dies last, whichever period is the longer.

Authors in any country in which the terms of protection is shorter than the above, cannot claim a longer term of protection in Canada.

UNITED STATES AGREEMENT

By a reciprocal arrangement made between Canada and the United States in 1924 a Canadian citizen became enabled to obtain full copyright protection for his work in the United States, but he must, nevertheless, comply with all the requirements of the United States Copyright Act, such as typesetting, printing and binding within the United States any book or periodical in the English language. He must also register the work at Washington and print on the work the prescribed notice of copyright.

Citizens of the United States are entitled to the full protection of the Canadian Copyright Act without registration, notice of copyright, or other formality, such as typesetting, printing or binding.

BRITISH EMPIRE AND UNION COUNTRIES

Canadian authors, artists and composers have full copyright protection in the British Empire and the countries of the Copyright Union without registration, notice of copyright or filing of copies.

LICENSES GENERALLY

A license gives the licensee the sole right to print and publish in Canada any book in which copyright subsists, and for such term, not exceeding five years, and for the number of editions, as may be fixed by the license. A license may be obtained for publishing a book in serial form.

The license clauses do not apply to "any work the author of which is a British subject, other than a Canadian citizen, or the subject or citizen of a country which has adhered to the Berne Convention". Some of the most important provisions of this section of the Act are as follows:

- (1) Any person may apply to the Minister for a license to print and publish in Canada any book wherein copyright subsists, if at any time after publication and within the duration of the copyright the owner of the copyright fails:
 - (a) to print the book or cause it to be printed in Canada;
 - (b) to supply, by means of copies so printed, the reasonable demands of the Canadian market for such book.
- (2) Such application may be in such form as may be prescribed by the regulations and shall state the proposed retail price of the edition of the book proposed to be printed.
- (3) Every applicant for a license shall, with his application, deposit with the Minister an amount not less than ten per cent of the retail selling price of one thousand copies of the book and not less than one hundred dollars, and such amount shall, if the application is unsuccessful, be returned to the applicant, less such deductions for fees as may be authorized by the regulations.
- (4) Notice of such application shall forthwith be communicated by the Minister to the owner of the copyright.
- (5) If the owner of the copyright shall not, within the time fixed by the regulations, after communication of such notice, give an undertaking, with such security as may be prescribed by the regulations, to procure within two months after the date of such communication, the printing in Canada of an edition of not less than one thousand copies of the book, the Minister in his discretion, may grant to the applicant a license to print and publish the book upon terms to be determined by the Minister after hearing the parties or affording them an opportunity to be heard.
- (6) The Minister may decide in case two or more persons apply for the same license and also upon the

conditions of publication and royalty to be paid the author.

(7) The licensee must undertake to publish an edition of not less than 1000 copies, and to print the whole book without alteration or abbreviation.

COMPULSORY LICENSE

If, after the death of the author of a literary, dramatic, or musical work which has been published or performed in public, a complaint is made to the Governor in Council that the owner of the copyright in the work has refused to republish or to allow the republication of the work or has refused to allow the performance in public of the work, and that by reason of such refusal the work is withheld from the public, the owner of the copyright may be ordered to grant a license to reproduce the work or perform the work in public, as the case may be, on such terms and subject to such conditions as the Governor in Council may think fit.

SERIAL LICENSE

The Act provides for the publishing of a book in serial form and the granting of licenses for this purpose under the terms prescribed.

ASSIGNMENT OF COPYRIGHT

The owner of the copyright in any work may assign the right, either wholly or partially, and either generally or subject to territorial limitations, and either for the whole term of the copyright or for any other part thereof, and may grant any interest in the right by license, but no such assignment or grant shall be valid unless it is in writing signed by the owner of the right in respect of which the assignment or grant is made, or by his duly authorized agent.

An author has the right, even after he has assigned his copyright, to restrain any distortion, mutilation or other modification of his work which would be prejudicial to his honour or reputation.

INFRINGEMENT OF COPYRIGHT

Copyright in a work shall be deemed to be infringed by any person who, without the consent of the owner of the copyright, does anything the sole right to do which is by this Act conferred on the owner of the copyright.

The Act makes a number of exceptions from infringement.

PERFORMING RIGHTS

Among the exceptions from infringement, is the important one of performing rights.

"Performance", as defined by the Act, means any acoustic representation of a work or any visual representation of any dramatic action in a work, including a representation made by means of any mechanical instrument, or by radio communication.

No church, college, or school and no religious, charitable or fraternal organization shall be held liable to pay any compensation to the owner of any musical work or to any person claiming through him by reason of the public performance of any musical work in furtherance of a religious, educational or charitable object.

The performance without private profit of any musical work at any agricultural, agricultural-industrial exhibition or fair which receives a grant from or is held under Dominion, provincial or municipal authority, by the directors thereof, does not constitute an infringement of copyright.

Each society, association or company which carries on in Canada the business of acquiring copyrights of dramatic-musical or musical works or of performing rights therein, and which deals with or in the issue or grant of licenses for the performance in Canada of dramatic-musical or musical works in which copyright subsists, shall, from time to time, file with the Minister at the Copyright Office lists of all dramatic-musical and musical works, in current use in respect of which such society, association or company has authority to issue or grant performing licenses or to collect fees, charges or royalties for or in respect of the performance of its works in Canada.

Each such society, association or company, shall, on or before the first day of November, file with the Minister at the Copyright Office statements of all fees, charges or royalties which such society, association or company proposes during the next ensuing calendar year to collect in compensation for the issue

or grant of licenses for or in respect of its performance in Canada.

After the receipt of such statements, the Minister shall publish them in the Canada Gazette and notify that any person having any objection to the statements of fees must lodge particulars in writing of his objection with the Minister at the Copyright Office on or before the day fixed in the notice.

As soon as practicable after the day fixed in said notice, the Minister shall refer the statements and objection to a Board known as the Copyright Appeal Board. Upon the conclusion of its consideration of the statements of fees filed and the objection received, the Copyright Appeal Board shall transmit the statements altered, revised or unchanged to the Minister certified as the approved statements, which will afterwards be published in the Canada Gazette.

The statements of fees as approved by the Copyright Appeal Board will be the fees charged as royalties which the society, association or company concerned may respectively lawfully sue for or collect in respect of the issue by it of licenses during the ensuing calendar year.

COPYRIGHT APPEAL BOARD

The Copyright Appeal Board consists of Mr. Justice Joseph T. Thorson (Chairman), E. H. Coleman, K.C. (Under Secretary of State), and Paul Fontaine, K.C. (of Department of Justice).

REMEDIES FOR INFRINGEMENT

Remedies for the owner of a copyright whose rights have been infringed are provided by the Act.

IMPORTATION OF COPIES

Copies made out of Canada of any work in which copyright subsists which, if made in Canada, would infringe copyright, and as to which the owner of the copyright gives notice in writing to the Department of National Revenue, that he is desirous that such copies should not be so imported into Canada, shall not be so imported.

Where the owner of a copyright has, by license or otherwise, granted the right to reproduce any book in Canada, or where a license to reproduce such book has been granted, copies of such book may not, with a certain exception, be imported into Canada.

Subject to the same exception, copies of any book in which copyright subsists may not be imported into Canada until fourteen days after publication thereof, and during such period, or any extension thereof, such copies are prohibited. Provided that if, within the said period of fourteen days, an application for a license has been made, as above provided, the Minister may, in his discretion, extend the said period, and the prohibition against importation will be continued accordingly.

Any person may import for his own use not more than two copies of any work published in any country adhering to the Berne Convention, or at any time before a work is printed or made in Canada may import copies for the use of any public library or institution of learning.

REGISTRATION

The Registrar of Copyrights, at Ottawa, keeps a book in which may be entered the names or titles of works and the names and addresses of authors, and such other particulars as may be prescribed. The registers are open to inspection to any person, who may take copies of or make extracts from such entries.

Applications for registration must be made on the prescribed forms, which it is advisable to have drawn by a lawyer.

FEES

The following fees must be paid with the application for any of the following purposes, namely:—

Registering a copyright, including a certificate of registration \$3.00

Registering an assignment of copyright, in respect of each copyright assigned, including certificate of registration \$1.00

Certified copies of documents or extracts, for every folio of one hundred words, 10 cents.

Application for a license, \$10.00

Application for a license under Emergency Order, 1939, \$10.00

The above fees are in full for all services by the Copyright Office.

COST OF LIVING

INDEX NUMBERS OF LIVING COSTS IN CANADA, 1913-46, AND BY MONTHS, JANUARY, 1946
TO SEPTEMBER, 1947

(1935-39 = 100)

Year and Month	Food Index	Rent Index	Fuel and Lighting Index	Clothing Index	Home Furnish- ings and Services Index	Miscel- laneous Index	Total Index
1913.....	89.1	74.3	77.1	87.4	69.6		79.1
1914.....	92.2	72.1	75.1	88.3	69.6		79.7
1915.....	93.7	69.8	73.8	96.4	70.0		80.7
1916.....	103.9	70.6	75.4	109.8	74.1		87.0
1917.....	134.3	75.8	83.8	129.1	80.7		102.4
1918.....	154.2	80.0	92.6	151.0	90.3		115.6
1919.....	164.8	87.3	100.7	173.6	100.0		126.5
1920.....	189.5	100.1	120.2	211.9	109.3		145.4
1921.....	145.5	109.4	128.1	172.0	111.4		129.9
1922.....	123.3	114.0	122.7	145.7	111.9		120.4
1923.....	124.1	116.9	122.5	143.8	110.7		120.7
1924.....	121.6	117.4	118.9	140.8	108.6		118.8
1925.....	127.2	117.4	116.8	140.3	106.5		119.8
1926.....	133.3	115.9	116.8	139.1	106.1		121.8
1927.....	130.8	114.5	114.4	135.6	105.1		119.9
1928.....	131.5	117.3	113.2	135.5	104.8		120.5
1929.....	134.7	119.7	112.6	134.8	105.0		121.7
1930.....	131.5	122.7	111.8	130.6	105.4		120.8
1931.....	103.1	119.4	110.0	114.3	103.3		109.1
1932.....	85.7	109.7	106.8	100.6	100.4		99.0
1933.....	84.9	98.6	102.5	93.3	98.2		94.4
1934.....	92.7	93.1	102.1	97.1	97.8		95.6
1935.....	94.6	94.0	100.9	97.6	95.4	98.7	96.2
1936.....	97.8	96.1	101.5	99.3	97.2	99.1	98.1
1937.....	103.2	99.7	98.9	101.4	101.5	100.1	101.2
1938.....	103.8	103.1	97.7	100.9	102.4	101.2	102.2
1939.....	100.6	103.8	101.2	100.7	101.4	101.4	101.5
1940.....	105.6	106.3	107.1	109.2	107.2	102.3	105.6
1941.....	116.1	109.4	110.3	116.1	113.8	105.1	111.7
1942.....	127.2	111.3	112.8	120.0	117.9	107.1	117.0
1943.....	130.7	111.5	112.9	120.5	118.0	108.0	118.4
1944.....	131.3	111.9	110.6	121.5	118.4	108.9	118.9
1945.....	133.0	112.1	107.0	122.1	119.0	109.4	119.5
1946.....	140.4	112.7	107.4	126.3	124.5	112.6	123.6
1946							
January.....	132.8	112.3	107.1	122.6	119.5	110.9	119.9
February.....	132.5	112.3	107.1	122.7	120.1	110.9	119.9
March.....	133.1	112.3	107.2	123.1	120.4	110.9	120.1
April.....	135.1	112.3	107.2	123.2	120.7	111.0	120.8
May.....	137.7	112.6	107.2	123.7	122.1	111.5	122.0
June.....	142.1	112.6	107.2	124.3	122.4	112.1	123.6
July.....	144.2	112.6	107.2	126.4	125.1	113.7	125.1
August.....	144.7	112.6	107.2	127.6	127.0	113.8	125.6
September.....	143.2	112.6	107.2	129.6	128.4	113.9	125.6
October.....	146.5	113.4	107.3	130.2	128.8	113.9	126.8
November.....	146.6	113.4	108.6	131.1	129.2	114.1	127.1
December.....	146.4	113.4	109.2	131.2	129.4	114.1	127.1
1947							
January.....	145.5	113.4	109.0	131.5	129.8	114.7	127.0
February.....	147.0	113.4	109.1	131.9	130.9	115.5	127.8
March.....	148.7	113.4	109.1	133.1	133.6	116.0	128.9
April.....	151.6	113.4	109.1	136.9	137.2	116.3	130.6
May.....	154.9	115.4	116.2	140.0	138.6	116.8	133.1
June.....	157.7	117.8	116.7	142.4	139.8	117.1	134.9
July.....	159.8	117.8	117.3	143.2	142.5	117.2	135.9
August.....	160.6	117.8	118.6	145.5	143.7	117.2	136.6
September.....	165.3	117.8	121.1	152.0	147.4	117.5	139.4

Consult Index when information is required.

THE KING AND ROYAL FAMILY

THE HOUSE OF WINDSOR

In 1917 the late King George V., by Order-in-Council, changed the name of the Royal Family from the House of Saxe-Coburg-Gotha to the House of Windsor.

THE KING.—George the Sixth, (Albert Frederick Arthur George, of Windsor) by the Grace of God, of Great Britain, Ireland and of the British Dominions beyond the Seas KING, Defender of the Faith. Succeeded to the throne December 11th, 1936; crowned at Westminster Abbey on May 12th, 1937. His Majesty is the second son of the late King George V and Queen Mary, was born at York Cottage, Sandringham, on December 14th, 1895, married, April 26, 1923, Lady Elizabeth Bowes-Lyon, daughter of the Earl and Countess of Strathmore. As Heir Presumptive succeeded to the Throne on the abdication of Edward VIII.

THE QUEEN.—Elizabeth, born August 4th, 1900; daughter of the 14th Earl of Strathmore; married, April 26th, 1923.

THE CHILDREN of King George VI and Queen Elizabeth are:

Princess Elizabeth Alexandra Mary, born April 21st, 1926, heiress presumptive, who came of age in 1944; married to Lieutenant Philip Mountbatten, R.N. in Westminster Abbey, 20th November 1947.

Princess Margaret Rose, born August 21st, 1930

THE LATE GEORGE V.—George V. succeeded to the Throne May 6th, 1910, and was crowned at Westminster Abbey, June 22nd, 1911. Second son of King Edward VII and Queen Alexandra, the elder son, Prince Albert Victor, Duke of Clarence, having died in January, 1892. George V was born June 3rd, 1865. He married on July 6th, 1893 his second cousin, Princess Victoria Mary Augusta Louise Olga Pauline Claudine Agnes of Teck. The Silver Jubilee of the Accession of King George V was commemorated on 6th May, 1935. The Thanksgiving Service was held in St. Paul's Cathedral. George V died, after a short illness, at Sandringham, Norfolk, on 20th January, 1936.

QUEEN MOTHER.—Mary, mother of the reigning Sovereign, only daughter of the late Duke of Teck, was born at Kensington Palace, London, on May 26th, 1867, and was married at Windsor to his late Majesty George V. then Duke of York, on July 6th, 1893.

THE ISSUE of the late King George V and Queen Mary are:

The reigning Sovereign, George VI (second son).

The Duke of Windsor (eldest son) born June 23rd, 1894; received investiture as Prince of Wales, July, 1911; succeeded to the throne as Edward VIII on Jan. 20th, 1936; abdicated Dec. 11th, 1936; created Duke of Windsor, 1936; married Mrs. Wallis Warfield (who became Duchess of Windsor by marriage) at Monte Carlo, June 3rd, 1937; Governor of the Bahama Islands from August 18, 1940 to March, 1945.

Princess Victoria Alexandra Alice Mary, Countess of Harewood, born April 25th, 1897, married Feb. 28th, 1922, to Viscount Lascelles, who became Earl of

Harewood and who died May 24, 1947; created Princess Royal, 1932; has two sons, George Henry Hubert, born February 7th, 1923, who became Earl of Harewood May 24, 1947; Hon. Gerald David Lascelles, born August 22nd, 1924, Lieut. Rifle Brigade.

Prince Henry William, Duke of Gloucester, born March 31st, 1900, married Lady Alice Montagu-Douglas-Scott, daughter of the Duke of Buccleugh 6th November, 1935; issue: Prince William Henry Andrew Frederick, born December 18th, 1941; Prince Richard Alexander Walter George, born August 26th, 1944.

Prince George Edward, Duke of Kent, born December 20th, 1902, died August 26th, 1942. He married Princess Marina of Greece and Denmark November 29th, 1934. Issue: two sons, Prince Edward George Nicholas Paul Patrick, born 9th October, 1935, who became Duke of Kent upon his father's death; Prince Michael George Charles Franklin born July 4, 1942, and one daughter, Princess Alexandra Helen, born December 25th, 1936.

Prince John Francis Charles, born July 12th, 1905, died January 18th, 1919.

SUCCESSION.—The order stands (1947):

- The Princess Elizabeth.
- The Princess Margaret.
- The Duke of Gloucester.
- Prince William of Gloucester.
- Prince Richard of Gloucester.
- The Duke of Kent.
- The Prince Michael of Kent.
- The Princess Alexandra Helen of Kent.
- The Princess Royal and her children.

HIS MAJESTY'S HOUSEHOLD

Lord Chamberlain—Rt. Hon. Earl of Clarndon, (£2,000).

Lord Steward of the Household—Group Captain Rt. Hon. The Duke of Hamilton and Brandon (£2,000).

Keeper of the Privy Purse and Treasurer—Sir Ulrick Alexander.

Comptroller of the Household—Mr. Frank Collindridge, M.P. (£904).

Vice-Chamberlain of the Household—Mr. Michael Stewart, M.P. (£904).

Private Secretary to the King—Rt. Hon. Sir Alan Lascelles, G.C.V.O., K.C.B., C.M.G.

Master of the Horse—Rt. Hon. The Duke of Beaufort, K.C., (£2,500).

The Lord Chamberlain's Department has the general supervision of the Royal Household "above stairs," and also various duties toward the Sovereign and the Court. It is through the Lord Chamberlain that presentations at Court are arranged. In cities where there are royal palaces, he acts as the licenser of theatres. The Examiner of Plays is in the Department of the Lord Chamberlain. His sanction is necessary for the production of a play in any theatre in England at which a charge for admission is made.

THE KING'S CIVIL LIST

Immediately after the accession of His late Majesty, George V., there was passed in the Parliamentary session of 1910 the Civil List Act, an Act by which the charges on the consolidated fund for the maintenance of the King and his family are determined.

Until George III. came to the throne in 1760, the income of the sovereign was derived chiefly from Crown lands, from a variety of landed property in England and Wales, Scotland and Ireland, in which the sovereign had a life-interest, and from which he received the rents. In the feudal ages these lands constituted a princely patrimony. In later times this Crown property was greatly reduced by lavish grants to royal favorites. At the Restoration the income from Crown lands was ascertained by a committee of the House of Commons to amount to £217,900 a year, in addition to £4,000 from the Forest of Dean. By the time Charles II. had been

on the throne three years he had by his lavish bestowal of the lands on favorites reduced the income to £100,000. William III., by his grants to favorites who had accompanied him from Holland, made further havoc with the Crown domains; so much so that at the accession of Queen Anne, Parliament endeavored to save the remnant by an Act (1 Anne, c. 8) which prohibited alienation of Crown lands, and enacted stringent provisions in regard to the length of the term for which they might be leased and the rents reserved.

Since then, and especially since the accession of the late King Edward VII., the income from the Crown Lands has very greatly increased, until in 1935 the total receipts by the Commissioners were nearly two million pounds, leaving, after all expenses and taxes were paid, a sum of £1,320,000 to turn over to the Exchequer.

Queen Anne, George I. and George II. derived the larger part of their income from their life-interest in the Crown property, but when George III. came to the throne he surrendered his life-interest in the Crown lands. It was turned over to the nation in return for a fixed Civil List of £800,000, subsequently increased to £900,000. George IV., William IV., Queen Victoria and Edward VII., on their accessions, surrendered their life interest in the Crown lands in return for a Civil List. The same course was taken by George V. when he came to the throne.

In 1910 the King's Civil List was fixed at the yearly sum of £470,000, which was the same amount as that granted to King Edward VII.

By Acts of Parliament (1 Edw. VIII. and 1 Geo. VI. c. 32) the Civil List was revised. By the Civil List Act of 1937, the civil list was fixed at £410,000. The charges made under these Statutes as shown in the Finance Accounts 1946-47 are as follows:

H. M. Privy Purse	£20,819
Salaries of H. M. Household and retired allowances.....	134,000
Expenses of H. M. Household	152,800
Royal Bounty, alms and special services.....	£13,200
	£320,819

In addition to the Civil List as above, provision is made for other members of the Royal Family as follows:—

The Queen Mother Mary, an annuity of £70,000.

Younger sons of their Majesties, upon attaining the age of 21, £10,000 each, increasing upon marriage to £25,000 each.

Daughters of their Majesties, other than the Princess Elizabeth, upon attaining the age of 21 or upon marriage, £6,000 each.

The Duke of Gloucester received an extra £10,000 during the minority of the Princess Elizabeth.

Princess Elizabeth, has received an annuity of £15,000 since the age of 21, which may be increased after her marriage. The Princess Royal £6,000.

From the above should be deducted the net revenues of the Duchy of Cornwall which are applied against the Civil List. These revenues are estimated to amount to about £108,000 annually.

The revenue of the estates of the Duchy of Lancaster (which have been attached to the Crown since 1319), for the year ended December 21, 1944, was £195,400. £85,000 was paid over to the Keeper of His Majesty's Privy Purse.

SOVEREIGNS OF ENGLAND AND GREAT BRITAIN

SOVEREIGNS OF ALL ENGLAND

ANGLO-SAXON

	Date of accession.
Egbert.....	827
Aethelwulf.....	839
Aethelbald.....	858
Aethelberht.....	860
Aethelred I.....	866
Alfred the Great.....	871
Edward the Elder.....	901
Aethelstan.....	924
Edmund I.....	940
Eadred.....	946
Eadwy.....	955
Edgar.....	958
Edward II the Martyr.....	975
Aethelred II, the Unready.....	979
Edmund II, Ironsides.....	1016

DANISH

Cnut.....	1017
Harold I.....	1035
Harthacnut.....	1040

ANGLO-SAXON

Edward III, the Confessor.....	1042
Harold II.....	1066

NORMAN

William I, the Conqueror.....	1066
William II, Rufus.....	1087
Henry I.....	1100
Stephen.....	1135

PLANTAGENET

Henry II.....	1154
Richard I.....	1189
John.....	1199
Henry III.....	1216
Edward I.....	1272
Edward II.....	1307
Edward III.....	1327
Richard II.....	1377

LANCASTER

Henry IV.....	1399
Henry V.....	1413
Henry VI.....	1422

YORK

Edward IV.....	1461
Edward V.....	1483
Richard III.....	1483

TUDOR

Henry VII.....	1485
Henry VIII.....	1509
Edward VI.....	1547
Jane (grand-daughter of Mary, younger sister of Henry VIII) (Reigned 14 days).....	1553
Mary I (Daughter of Henry VIII and Catherine of Aragon).....	1553
Elizabeth (Daughter of Henry VIII and Anne Boleyn).....	1558

SOVEREIGNS OF GREAT BRITAIN

STUART

James I (Son of Mary Queen of Scots).....	1603
Charles I (Son of James I).....	1625
Commonwealth 1649 to 1660.....	
Oliver Cromwell, Protector, 1653-58.....	
Richard Cromwell, Protector, 1658-60.....	
Charles II (Acceded 1649, Restored 1660).....	1660
James II.....	1685

ORANGE

William III (Son of Prince of Orange and Mary Daughter of Charles I) & Mary II (Eldest Daughter of James II) 1689—1694.....	1689
Anne (Denmark).....	1702

HANOVER

George I (Son of Elector of Hanover and Sophia, granddaughter of James I).....	1714
George II.....	1727
George III.....	1760

SOVEREIGNS OF THE UNITED KINGDOM

George III (1801).....	
George IV.....	1820
William IV.....	1830
Victoria.....	1837

SAXE-COBURG-GOTHA

Edward VII (Eldest son of Victoria).....	1901
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WINDSOR

George V (2nd Son of Edward).....	1910
Edward VIII (Eldest Son of George V).....	1936

SOVEREIGNS OF GREAT BRITAIN, IRELAND, & OVERSEAS DOMINIONS

Edward VIII. (abdicated).....	1936
George VI. (2nd. Son of George V).....	1936

THE BRITISH GOVERNMENT

The House of Commons as now constituted has 640 members. A redistribution of seats in 1945 increased the Membership from 615. The Irish representation is 13 (all from Northern Ireland). Eire, (Ireland), which embraces the three Southern Provinces, sends no members to the British House of Commons.

The maximum duration of Parliament in peace is five years. Members receive salaries of £1,000 per annum and travelling facilities over the railways.

The House of Lords in October, 1947 had 818 members who had taken their seats. Eighteen peerages were held by women, whom the House of Lords has so far excluded from membership. The composition of the House of Lords is as follows:—Peers of royal blood, 3; Archbishops, 2; Dukes, 20; Marquesses, 27; Earls, 133; Viscounts, 94; Bishops, 24; Barons, 517; Scottish representative peers, 16; Irish representative peers, 8; total—844, including 26 minors who had not taken their seats.

No title attaches to office in Cabinet or Administration. The title Right Honourable is given to all Privy Councillors. These are appointed for life, and every member of the Cabinet, who is not already of the Privy Council, is made a Privy Councillor.

The 37th Parliament, which was elected at a General Election on November 14th, 1935, was dissolved on June 15th, 1945. It had been extended by annual legislation after the statutory five-year term.

The Coalition ("National") Government, which was formed May 10th, 1940, resigned on May 23rd, 1945. On the same day, Mr. Winston Churchill was re-appointed Prime Minister by the King. Mr. Churchill formed an interim Government to carry on until the General Election to elect the 38th Parliament, which was held on July 5th, 1945.

The standing of the parties at the dissolution of the 37th Parliament was: Conservatives and Unionists 358, Labour 165, Independent 25, Liberal 23, Liberal National 19, Socialist, Independents, etc. 20, Vacant 5.

The 38th Parliament, elected at the General Election, July 5th, 1945 was increased by the redistribution to 640 seats, comprised as follows: England 517, Wales and Monmouth 36, Scotland 74, N. Ireland 13.

The standing of the parties November 1947 was: Labour 395, Unionists 190, Liberal National 13, Independent 9, Liberals 9, Ulster Unionists 10, Irish Nationalists 2, Nationals 2, Independent Labour Party 2, Independent Liberals 3, Communist 2, Independent Unionist 1, Independent Labour 1, Vacant 1.

For officers of the House of Commons, see page 260.

HIS MAJESTY'S GOVERNMENT

November, 1947

MEMBERS OF THE CABINET

Prime Minister and First Lord of the Treasury—Rt.

Hon. Clement Richard Attlee, C.H., M.P.

Lord President of the Council and Leader of the House of Commons—Rt. Hon. Herbert Stanley Morrison, M.P.

Secretary of State for Foreign Affairs—Rt. Hon. Ernest Bevin, M.P.

Chancellor of the Exchequer—Rt. Hon. Sir Stafford Cripps, K.C., M.P.

Minister for Economic Affairs—Rt. Hon. Sir Stafford Cripps, K.C., M.P. (Acting, at press time)

Minister of Defence—Rt. Hon. Albert Victor Alexander, C.H., M.P.

Lord Privy Seal and Leader of the House of Lords—Rt. Hon. Viscount Addison, K.G.

Lord Chancellor—Rt. Hon. Viscount Jowitt.

Secretary of State for the Home Department—Rt. Hon. James Chuter Ede, M.P.

Secretary of State for the Colonies—Rt. Hon. Arthur Creech Jones, M.P.

Secretary of State for Burma—Rt. Hon. the Earl of Listowel.

Secretary of State for Commonwealth Relations—Rt. Hon. Philip John Noel-Baker, M.P.

Secretary of State for Scotland—Rt. Hon. Arthur Woodburn, Esq., M.P.

Minister of Labour and National Service—Rt. Hon. George Alfred Isaacs, M.P.

Minister of Health—Rt. Hon. Aneurin Bevan, M.P.

Minister of Agriculture and Fisheries—Rt. Hon. Thomas Williams, M.P.

Minister of Education—Rt. Hon. George Tomlinson, M.P.

President of the Board of Trade—Rt. Hon. James Harold Wilson, O.B.E., M.P.

MINISTERS NOT IN THE CABINET

First Lord of the Admiralty—Rt. Hon. Viscount Hall.

Secretary of State for War—Rt. Hon. Emanuel Shinwell, M.P.

Secretary of State for Air—Rt. Hon. Arthur Henderson, K.C., M.P.

Minister of Transport—Rt. Hon. Alfred Barnes, M.P.

Minister of Food—Rt. Hon. John Strachey, M.P.

Minister of Town and Country Planning—Rt. Hon. Lewis Silkin, M.P.

Minister of National Insurance—Rt. Hon. James Griffiths, M.P.

Minister of Supply—Rt. Hon. George Russell Strauss, M.P.

Minister of Fuel and Power—Rt. Hon. Hugh Todd Naylor Gaiskell, C.B.E., M.P.

Minister of Civil Aviation—Rt. Hon. Lord Nathan, T.D.

Postmaster-General—Rt. Hon. Wilfred Paling, M.P.

Minister of Works—Rt. Hon. Charles William Key, M.P.

Minister of State—Rt. Hon. Hector McNeil, M.P.

Chancellor of the Duchy of Lancaster—Lord Pakenham.

Paymaster-General—Hilary Adair Marquand, Esq., M.P.

Minister of Pensions—George Buchanan, Esq., M.P.

Attorney-General—Right Honourable Sir Hartley Shawcross, K.C., M.P.

Lord Advocate—Right Honourable John Wheatley, K.C.

Solicitor-General—Sir Frank Soskice, K.C., M.P.

Solicitor-General for Scotland—(Vacant).

OFFICES OF THE CABINET AND MINISTER OF DEFENCE

GREAT GEORGE STREET, LONDON, S.W. 1

Permanent Secretary, Sir Norman Brook, U.C.B.

Deputy Secretary (Civil) and Joint Secretary of Defence Committee, W. S. Murrie, Esq., C.B.

Secretary of the Chiefs of Staff Committee, Major-General Sir L. C. Hollis, K.B.E., C.B.

Deputy Secretary (Military) and Joint Secretary of

Defence Committee, Lt.-General Sir L. C. Hollis, K.B.E., C.B.

Under Secretary, S. E. V. Luke, C.M.G.

THE GOVERNMENT DEPARTMENTS

THE OFFICE OF PRIME MINISTER

10, Downing Street, Whitehall, S.W.

Prime Minister..... Rt. Hon. C. R. Attlee

Until comparatively recent times the office of Prime Minister was not recognised officially. It had developed as a consequence of the establishment of responsible government under a party leader, but the Prime Minister, as such, had no official rank and no precedence. It was not until 1905 that the Prime Minister was given precedence, by Royal Warrant, next after the Archbishop of York and over every member of the Government except the Lord Chancellor. There was no salary attached to the office of Prime Minister until the passing of the Ministers of the Crown Act in 1937, and the holder usually combined with it some other appointment, such as First Lord of the Treasury, which carried a salary.

THE TREASURY

Great George Street, S.W.1.

*Prime Minister and First Lord of the Treasury,**Chancellor of the Exchequer,* Rt. Hon. Clement Attlee, C.H., M.P.

Rt. Hon. Sir Stafford Cripps, K.C., M.P.

Parliamentary Secretary, Rt. Hon. W. Whiteley, M.P.*Financial Secretary to the Treasury,*

Rt. Hon. W. G. Hall, M.P.

Permanent Secretary,

Sir Edward Bridges, G.C.B., G.C.V.O., M.C.

Junior Lords of the Treasury—R. J. Taylor, M.P.,

J. W. Snow, M.P., J. Henderson, M.P., C. J.

Simmons, M.P., W. Hannan, M.P.

The Treasury is the Department which deals with all matters of public finance, home and overseas; gives sanction for expenditure by the spending departments, civil and military, and is responsible for personnel questions throughout the Civil Service. The Treasury presents the estimate of all the Civil Departments to Parliament, but, after presentation, the responsibility for defending them in Parliament rests with the Parliamentary heads of the Departments. The political control of the Treasury is nominally in the hands of a Board of Lords Commissioners, the Prime Minister being almost invariably First Lord; but in practice the responsible minister is the Chancellor of the Exchequer, who is assisted in the House of Commons by the Financial Secretary. The Parliamentary Secretary to the Treasury is the official title of the Government Chief Whip in the House of Commons and the Junior Lords of the Treasury are the Junior Whips.

THE HOME DEPARTMENT

Whitehall, S.W.1

Secretary of State for Home Affairs,

Rt. Hon. J. Chuter Ede, M.P.

Permanent Under-Secretary of State,

K. G. Younger, M.P.

Parliamentary Under-Secretary of State,

G. H. Oliver, M.P.

The Home Office has the control of the London police force, and also the oversight of the police forces in the counties and municipal boroughs; and, generally speaking, the Department is responsible for the internal peace of the country. Prisons, convict establishments, criminal lunatic asylums, executions, aliens, and all matters connected with the post-judicial execution of the criminal law, come within the purview of the Home Office.

THE FOREIGN OFFICE

Secretary of State for Foreign Affairs,

The Right Hon. Ernest Bevin, M.P.

Minister of State,

The Right Honourable Hector McNeil, M.P.

Chancellor of the Duchy of Lancaster,

Lord Pakenham

Permanent Under-Secretaries of State,

Sir Orme Sargent, K.C.B., K.C.M.G.,

and Sir Gilmour Jenkins, K.B.E., C.B., M.C.

Parliamentary Under-Secretary of State,

Major C. P. Mayhew, M.P.

The Secretary of State for Foreign Affairs is the Minister of the Crown responsible, subject always to the collective responsibility of the Cabinet, for the

conduct of the foreign relations of the United Kingdom Government. He receives reports from, and issues instructions to, Foreign Service representatives abroad, and corresponds with foreign diplomatic representatives at the Court of St. James. He is the channel of communication between other government departments and private individuals in this country and foreign governments, and has, in addition, a number of duties of a formal nature. He is assisted both in Parliament and in administration by the Minister of State and the Parliamentary Under-Secretary of State.

THE COMMONWEALTH RELATIONS OFFICE

Downing Street, London, S.W.1.

In July, 1925, a Secretaryship of State for Dominion Affairs was created, and as a result the Dominions Office was set up, to take over from the Colonial Office, business connected with the self-governing Dominions including the Irish Free State (now Eire), the self-governing Colony of Southern Rhodesia, the South African High Commission Territories (Basutoland, Bechuanaland Protectorate and Swaziland), and business relating to Newfoundland. One Minister combined the duties of the new post with those of Secretary of State for the Colonies until the 13th June, 1930, when Dominion Affairs became the entire charge of a principal Secretary of State.

In July, 1947, the titles of the Secretary of State for Dominion Affairs and the Dominions Office were altered to the Secretary of State for Commonwealth Relations and the Commonwealth Relations Office respectively.

Secretary of State for Commonwealth Relations,

Right-Honourable P. J. Noel-Baker, M.P.

Permanent Under-Secretary of State,

P. C. Gordon-Walker, M.P.

Parliamentary Under-Secretary of State.....

COMMONWEALTH RELATIONS OFFICE

DIVISION B

(FORMERLY INDIA OFFICE)

King Charles Street, Whitehall, S.W.1.

*Minister of State,**Permanent Under-Secretary of State,*

Sir A. Carter, K.C.B., K.C.I.E.

The former India Office dates from 1858, when an Act of Parliament was passed which directed that all the powers and duties hitherto exercised by the old East India Company, or the old Board of Control, should in future be exercised and performed by one of His Majesty's principal Secretaries of State. Under the Government of India Acts of 1913, 1916 and 1919, the Secretary of State for India was assisted by a Council. Under the Government of India Act, 1935, the Secretary of State for India was assisted by a body of Advisers, numbering not less than 5 nor more than 12 (half of whom must have held office for at least 10 years under the Crown in India) whose concurrence must be sought in orders relating to certain matters specified in the Act. Pending the establishment of a Federation the Governor General of India was subject, under the provisions of the Act to the general control of the Secretary of State, but there was a wide range of matters in which the Secretary of State would not ordinarily interfere with the discretion of the Government of India. Indian Government business in England was transacted at the India Office and at the Office of the High Commissioner for India. As a result of the Indian Independence Act India became two Dominions on 15th August 1947, the Dominion of India and the Dominion of Pakistan, and the India Office ceased to exist.

The Secretary of State for India was also the Secretary of State for Burma (*see Burma Office*).

BURMA OFFICE

King Charles Street, Whitehall, S.W.1.

Secretary of State for Burma,

The Rt. Hon. The Earl of Listowel

Permanent Under-Secretary of State,

Sir David Monteath, K.C.B., K.C.M.G.,

C.V.O., O.B.E.

Parliamentary Under-Secretary of State,

Major A. Henderson, K.C., M.P.

As a consequence of the separation of Burma from India on April 1st, 1937, the Office of the Secretary of State for Burma was established from that date as a distinct Government Department and is accommodated in the same building as the former India Office.

THE COLONIES

Downing Street, London, S.W.1.

The Colonial Office dates back to 1660, when a Committee of the Privy Council was appointed for "The Plantations", as the Colonies were then called. A Secretary of State was first appointed in 1768, but when the United States secured their independence in 1783 the office of Colonial Secretary was abolished and colonial affairs were managed from the Home Office. The War Department assumed responsibility for the Colonies from 1794 until the post of Secretary of State was revived in 1854. In 1907, a new department of the Colonial Office was set up to administer the affairs of the Dominions and the self-governing Colonies.

A separate Dominions Office was established in 1925, which became in 1947 the Commonwealth Relations office.

Secretary of State for the Colonies,

The Right Honourable A. Creech Jones, M.P.

Permanent Under-Secretary of State,

David R. Rees-Williams, M.P.

Parliamentary Under-Secretary, . . . Ivor Thomas, M.P.

THE WAR OFFICE

Whitehall, S.W.1.

Secretary of State for War,

The Rt. Hon. Emanuel Shinwell, M.P.

Parliamentary Under-Secretary of State and Financial

Secretary of the War Office. R. M. M. Stewart, M.P.

Chief of the Imperial General Staff,

Field-Marshal the Viscount Montgomery of

Alamein, K.G., G.C.B., D.S.O.

Adjutant-General,

Gen. Sir Richard N. O'Connor, G.C.B., D.S.O.,

M.C., A.D.C.

Quartermaster-General,

Lieut.-General Sir Sidney C. Kirkman, K.B.E.,

C.B., M.C.

Vice-Chief of the Imperial General Staff,

Lt.-Gen. Sir Frank E. W. Simpson, K.B.E., C.B.,

D.S.O.

Deputy Chief of the Imperial General Staff,

Lieut.-General K. N. Crawford, C.B., M.C.

Commandant of Imperial Defence College,

Air Chief Marshal Sir John Slessor, K.C.B.

D.S.O., M.C.

Permanent Under-Secretary of State,

Sir Eric B. B. Speed, K.C.B., K.B.E., M.C.

The Secretary of State for War is responsible to His Majesty and Parliament for all the business of the Army Council.

THE AIR MINISTRY

Secretary of State for Air and President of Air Council,

Rt. Hon. Arthur Henderson, M.P.

Parliamentary Under-Secretary of State and Vice-

President of Air Council. Geoffrey de Freitas, M.P.

Chief of Air Staff,

Marshal of the Royal Air Force The Lord

Tedder, G.C.B.

Air Member for Personnel,

Air Chief Marshal Sir John Slessor, K.C.B.,

D.S.O., M.C.

Air Member for Supply and Organisation,

Air Marshal Sir Leslie N. Hollinghurst, K.B.E.,

C.B., D.F.C.

Air Member for Technical Services,

Air Marshal Sir Roderic M. Hill, K.C.B., M.C.

A.F.C., A.D.C.

Permanent Under-Secretary of State,

Sir J. H. Barnes, K.B.E.

At the close of the 1914-18 war, the office of Secretary of State for Air was pooled with the portfolio of Secretary of State for War until in 1921, a Secretary of State for Air, without other political office, was again appointed. In 1923 the Secretary of State was included in that and successive Cabinets, until the end of 1946 when the Minister of Defence was appointed.

The Air Ministry, like the Admiralty and the War Office, remains a separate department, though the Ministry of Defence is responsible for recommending to the Government the allocation of defence resources and for certain central functions in the field of administration.

THE ADMIRALTY

Whitehall, S.W.1.

First Lord of the Admiralty. Rt. Hon. Viscount Hall

First Sea Lord and Chief of Naval Staff,

Admiral Sir John H. D. Cunningham, G.C.B., M.V.O.

Second Sea Lord and Chief of Naval Personnel,

Admiral Sir Arthur J. Power, G.B.E., K.C.B., C.V.O.

Third Sea Lord and Controller of the Navy,

Rear Admiral C. S. Daniel, C.B., C.B.E., D.S.O.

Fourth Sea Lord and Chief of Supplies and Transport,

Vice-Admiral Sir Douglas B. Fisher, K.C.B.,

K.B.E.

Fifth Sea Lord and Deputy Chief of Naval Staff (Air.),

Vice-Admiral Sir Phillip L. Vian, K.C.B., K.B.E.,

D.S.O.

Vice-Chief of Naval Staff,

Vice-Admiral Sir Rhoderick McGrigor, K.C.B.,

D.S.O.

Assistant Chief of Naval Staff,

Rear Admiral G. N. Oliver, C.B., D.S.C.

Civil Lord. W. J. Edwards, M.P.

Parliamentary and Financial Secretary,

J. Dugdale, M.P.

Permanent Secretary. Sir John G. Lang, K.C.B.

The Admiralty, which has charge of the Royal Navy, is administered by Lords Commissioners who form the Board of Admiralty. The Head of the Department, who is always of Cabinet rank, is known as the First Lord of the Admiralty. The other Lords Commissioners supervise the work of the departments into which the Admiralty is divided. The two civil members of the Board (apart from the First Lord and the Permanent Secretary, who is a Civil Servant) are Members of Parliament but not in the Cabinet. On occasion either one or both of these civil members may be in the House of Lords.

MINISTRY OF DEFENCE

Minister of Defence,

Rt. Hon. A. V. Alexander, C.H., M.P.

This Ministry was established in 1947 to co-ordinate the three service departments under one Minister. The Minister of Defence is in the Cabinet. The three service Ministers continue to be responsible to Parliament for the administration of their branches in accordance with the general policy of the Cabinet.

THE MINISTRY OF EDUCATION

Belgrave Square, London, S.W.1.

Minister. . . . The Rt. Hon. George Tomlinson, M.P.

Parliamentary Secretary. . . . D. R. Hardman, M.P.

Permanent Secretary. Sir John Maud, K.C.B., C.B.E.

The Education Department exercises supervision over the various departments of state-aided education, and distributes the grants for education annually made by Parliament. These grants date from 1833 and in 1839 the Committee of Council for Education was established. The Vice-President was always of the House of Commons, and he was practically the Minister of Education. On the 1st of April, 1900, the Committee of Council for Education came to an end and its powers were transferred to the Board of Education, which consisted of a President, (the Lord President of the Council unless he was appointed President of the Board) the principal Secretaries of State (the Secretaries for Foreign Affairs, for Colonial Affairs, for the Home Office, for War, and for India), the First Commissioner of the Treasury, and the Chancellor of the Exchequer. Under the Education Act of 1918, the approval of the Board of Education was necessary for all schemes for the development and organization of elementary and secondary education for children under 18, drawn up by the local authorities—the County and County-borough councils—which had charge of this work. In 1944 a new Education Act was passed by Parliament. This measure, regarded as one of the most outstanding in recent British legislation, framed the complete reconstruction of the public system of education in England and Wales. The Act provided

for a Ministry of Education—the first in the history of Great Britain—with effective responsibility to secure the progressive development of a national policy in education.

THE MINISTRY OF HEALTH
Whitehall, S.W.1.

Minister of Health... Rt. Hon. Aneurin Bevan, M.P.
Secretary..... Sir William Douglas, K.C.B., K.B.E.
Parliamentary Secretary,

L. J. Edwards, O.B.E., M.P.

The Ministry of Health came into existence on July 1st, 1919. It then took over the functions of the Local Government Board in connection with the administration of the Poor Law and of the laws affecting local government, with enlarged powers as regards public health. It also took over from the National Health Insurance Commissioners the administration of the National Insurance Acts.

Recent legislation has involved the transfer of National Health Insurance to a newly formed Ministry of National Insurance (q.v.)

THE BOARD OF TRADE
Millbank, London, S.W.1.

President of the Board of Trade—Rt. Hon. J. H. Wilson, O.B.E., M.P.

Parliamentary Secretary, J. W. Belcher, M.P.

Secretary for Overseas Trade—A. G. Bottomley, O.B.E.

Permanent Secretary—Sir John Woods.

The Board of Trade is in charge of the administration of the laws relating to limited liability companies, and bankruptcy.

THE POST OFFICE
St. Martin's le Grand, London, E.C.1.

Postmaster General,

The Rt. Hon. Wilfred Paling, M.P.
Assistant Postmaster General... C. R. Hobson, M.P.

The British Post Office administers and operates the inland postal, telegraph and telephone services of the United Kingdom as well as the overseas postal and telephone (including radio telephone) services. It also administers the overseas telegraph services but its operation of these services is confined to those with the European continent and to wireless communication with ships at sea. The remittance of money is also undertaken by means of money orders (postal and telegraph), postal orders and the cash-on-delivery system. The maintenance of the Post Office Savings Bank and the Post Office Register of Government Stocks and the issue, registration and repayment of National Savings Certificates are among the Government agency services undertaken. Other agency services include payment of pensions, allowances and postal drafts issued by various Government Departments, the sale of State insurance and revenue stamps and the sale and issue of licences. The approximate surplus over expenditure in 1944-45 was £40,000,000.

THE MINISTRY OF AGRICULTURE AND FISHERIES
55, Whitehall, S.W.1.

Minister..... Rt. Hon. Tom Williams, M.P.
Permanent Secretary,

Sir Donald Vandepier, K.C.B., K.B.E.
Parliamentary Secretaries,

The Earl of Huntingdon, G. A. Brown, M.P.

The Board of Agriculture was established by Act of Parliament in 1889 for the purpose of bringing under the jurisdiction of one Government Department the administrative work arising under the various Statutes then in force relating to agriculture and to land generally.

The Board was constituted a Ministry pursuant to the Ministry of Agriculture and Fisheries Act, 1919, and the first Minister was appointed on 9th January, 1920.

The functions of the Ministry have subsequently been further extended, and during the war it became responsible for the administration of the Government's food production campaign. Under the Agriculture (Miscellaneous Provisions) Act, 1944, the National Agricultural Advisory Service was established as from 1st October, 1946, to give free technical

advice to farmers and growers on all agricultural matters. Other measures have recently been passed to assist in rehabilitation of the herring and inshore fisheries, and to promote a stable and efficient agricultural industry.

THE MINISTRY OF PENSIONS
18 Great Smith Street, London, S.W.1.

Minister..... Geo. Buchanan, M.P.
Parliamentary Secretary..... A. Blenkinsop, M.P.
Permanent Secretary,

Sir Harold Parker, K.B.E., C.B., M.C.

Canadian Office,
Journal Buildings, 233-237 Queen Street, Ottawa

Ministry Representative..... G. H. Bowler, O.B.E.
This department was created during the World War I. It administers the Acts granting pensions to Members of H.M. Forces disabled in the 1914-1918 and 1939-1945 Wars and Civilians in the latter and to the dependents of those killed.

THE MINISTRY OF LABOUR AND NATIONAL SERVICE
St. James's Square, London, S.W.

Minister..... Rt. Hon. G. A. Isaacs, M.P.
Parliamentary Secretary,

Rt. Hon. Ness Edwards, M.P.
Secretary..... Sir Godfrey H. Ince, K.C.B., K.B.E.

This Ministry was created in 1916 to take over the Labour Exchanges set up in 1910. It played a prominent part in the allocation of labour to war production during World War I. Later it developed as a department for the administration of many social measures, including the training of adults and juveniles, conciliation in industrial disputes and the promotion of welfare activities. During World War II it was responsible for the mobilisation of the nation for the war effort. It is now responsible for demobilisation and the labour problems of reconversion and resettlement, as well as for factory inspection and welfare.

THE MINISTRY OF TRANSPORT
Berkeley Square House, W.1.

Minister..... Rt. Hon. Alfred Barnes, M.P.
Secretary to Ministry..... Sir Gilmour Jenkins,

K.B.E., C.B., M.C.
Parliamentary Secretary..... J. A. Callaghan, M.P.

The Ministry of Transport was established under the provisions of the Ministry of Transport Act, 1919, for the purpose of improving the means of, and facilities for, locomotion and transport. The Act transferred to the Ministry the powers and duties formerly exercised by other Government Departments in relation to (a) railways; (b) light railways; (c) tramways; (d) canals, waterways and inland navigations; (e) roads, bridges and ferries, and vehicles and traffic thereon; (f) harbours, docks and piers. In order to secure further co-ordination in the recent war it was decided to merge the Ministry of Shipping and the Ministry of Transport, and this was made effective on May 9, 1941, when the Ministry of War Transport was created.

As from 1st April, 1946 Ministry of Transport became the title of the combined Ministries, and it now has the responsibility for carrying out the government's policy in shipping matters, the administration of the merchant shipping acts and H.M. Coastguard Service.

The control of United Kingdom merchant shipping, transports and passenger vessels which was a Naval responsibility during the 1939-45 War, has now been transferred to this Ministry.

TRANSPORT COMMISSION

In August 1947, the British Transport Commission was formed to assist the government in the co-ordination of the nationalized systems of transport. *Chairman*, Sir Cyril Hurcombe, K.C.B., K.B.E.; *Commissioners*, Lord Ashfield, Mr. John Benstead, Lord Rusholme and Sir Wm. Wood; *Chief Secretary and Legal Adviser*, Mr. Miles Beever.

MINISTRY OF SUPPLY

Shell Mex House, Strand, W.C. and Adelphi, John Adam Street, London, W.C. 2

Minister..... Rt. Hon. G. R. Strauss, M.P.
Joint Parliamentary Secretaries,
John Freeman, M.B.E., M.P., John H. Jones, M.P.

Permanent Secretary,

Sir Archibald Rowlands, G.C.B., M.B.E.
2nd Secretary Sir George Turner, K.B.E., C.B.
Chief Information Officer . . R. B. Williams-Thompson
 Established August, 1945, (incorporated with the
 Ministry of Aircraft Production.)

This Ministry is responsible for the furnishing of supplies and the carrying on of research for the Fighting Services; for the supply of aircraft and accessories for the Ministry of Civil Aviation; and for the supply of stores used by the Government for which concentration of purchasing agreements is deemed advantageous. It also has the primary responsibility in the Engineering Industry, the Metal Industries, and has among its other functions the research and development of Atomic Energy.

MINISTRY OF FOOD

Montagu House, London, S.W.1

Minister Rt. Hon. John Strachey, M.P.

Parliamentary Secretary,
 Dr. Edith Summerskill, M.P.

Secretary,
 Sir Percivale Liesching, K.C.B., K.C.M.G.

The Ministry, established Sept. 8th., 1939, has two principal functions: to secure the necessary supplies of food and animal feeding stuffs, and to ensure that these supplies are distributed according to the requirements of the situation as determined by His Majesty's Government. The Ministry makes bulk purchases overseas, and co-operates with the Agricultural Departments in fixing prices and taking other necessary means to control and encourage home production of food. To ensure the appropriate distribution of food the Ministry has taken over bulk stocks of food and animal feeding stuffs (with certain exceptions); allocates quantities for distribution according to the supply position; determines prices at various stages of distribution; has established rationing systems for particular foods or groups of food; and makes provision for the priority needs of special classes of consumers.

THE MINISTRY OF FUEL AND POWER
7 Millbank S.W.1

Minister . . . Rt. Hon. Hugh T. N. Gaiskell, C.B.E.
Parliamentary Secretary Alfred Robens, M.P.
Secretary Sir Donald Fergusson, K.C.B.

During 1942 changes were made in the Ministry of Supply involving the creation of separate Ministries for Fuel and Power and for Production, under war conditions. It deals with policy considerations affecting the coal, oil, gas and electricity supply industries and is responsible for the general administration of the statutes dealing with those industries. While the need for regulation of supplies continues, the Ministry controls the distribution of solid fuels and operates the petrol rationing scheme in relation to privately owned vehicles and industrial plants.

MINISTRY OF WORKS

Lambeth Bridge House, S.E.1.

Minister Rt. Hon. C. W. Key, M.P.
Permanent Secretary H. C. Emmerson, C.B.
Parliamentary Secretary E. F. M. Durbin, M.P.

In October 1940 this Ministry was established to be responsible for erecting all new civil works and buildings required by any other Government department and to be responsible for licensing private building and deciding the priority of proposals for restoring buildings damaged by air raids. The post-war work of the Department is largely concerned with the co-ordinating of building re-construction, providing and maintaining buildings used in the public services, managing the Royal parks, caring for historic buildings and monuments, etc.

MINISTRY OF TOWN AND COUNTRY PLANNING

32 St. James's Square, S.W. 1.

This ministry was set up in 1943 to specialize in post-war planning problems, to co-ordinate the various schemes of urban and rural development, and to secure consistency and continuity in the framing and execution of a national policy with respect to the use and development of land throughout England and Wales.

Minister Rt. Hon. L. Silkin, M.P.
Permanent Secretary,
 Sir Thomas Sheepshanks, K.B.E., C.B.
Parliamentary Secretary E. M. King, M.P.

MINISTRY FOR CIVIL AVIATION
Ariel House, Strand, W.C. 2.

Minister Rt. Hon. Lord Nathan, M.P.
Director General of Technical Services,
 Air Vice Marshal, A. C. Collier, C.B., C.B.E.

Parliamentary Secretary . . . G. S. Lindgren, Esq., M.P.
 This Ministry, created October 5, 1944, is responsible for the administration of the Government's policy in connection with post-war civil aviation. Formerly, this work was divided among several Departments.

MINISTRY OF NATIONAL INSURANCE

6 Carlton House Terrace, London, S.W. 1.

Minister Rt. Hon. James Griffiths, M.P.
Permanent Secretary,

Sir T. W. Phillips, G.B.E., K.C.B.
Parliamentary Secretary Thos. Steele, M.P.

This Ministry was set up in November, 1944 and took over from other Departments, with effect from 1st April, 1945, the administration of the existing schemes of National Health Insurance, Contributory Pensions, Unemployment Insurance and Workmen's Compensation.

The Ministry introduced the new scheme of family allowances in August, 1946. After the National Insurance (Industrial Injuries) Act and National Insurance Act became law in July and August, 1946, the Ministry was engaged in the arrangements for bringing the two schemes into full operation on 5th July, 1948.

ASSISTANCE BOARD

Vicarage House, Soho Square
 London, W.1.

Chairman . . The Rt. Hon. Lord Soulsby, O.B.E., M.C.
Deputy Chairman,

Miss Violet Markham (Mrs. Carruthers),
 C.H., LL.D., D.Litt.
Secretary G. Stuart King, Esq., C.B., M.C.

Unemployment Insurance and Assistance Acts, 1934 to 1944, provide for compulsory insurance against unemployment, with certain statutory exceptions, financed jointly by the Exchequer, employees and employers, covering all male workers under the age of 65 and women workers under 60. Subject to regulations for assessing the extent of need, Unemployment Assistance (as distinct from Benefit proper) is administered by the Assistance Board.

CENTRAL OFFICE OF INFORMATION

Norgeby House, 83 Baker Street, London, W.1.

Director General Robert Fraser, O.B.E.
Private Secretary Miss E. M. Butler
Controllers:

Overseas D. A. Routh
Home B. C. Sendall
Administration D. B. Woodburn, C.B.E.

The Central Office of Information, established 1st April, 1946, operates only in England and Wales. Some of its principal functions are:

To act as the central Government agency for the preparation of publicity material required by departments; to undertake publicity as required on home matters of inter-departmental scope; to provide a daily service of comment and background information for the use of Press Officers and other British Representatives overseas; to provide a regional publicity organisation in this country for the use of departments and to provide the machinery in this country for the central issue of Government news.

LAW OFFICERS OF THE CROWN

Royal Courts of Justice, W.C. 2

Attorney General—Rt. Hon. Sir Hartley Shawcross,
 K.C., M.P.

Solicitor General—Sir Frank K. Soskice, K.C., M.P.

Legal Secretary—Robert A. Swan, C.B.E.

SCOTTISH OFFICE

10 Great College Street, S.W. 1.

Secretary of State for Scotland—Rt. Hon. Arthur Woodburn, M.P.*Joint Under-Secretaries of State*—Thos. Fraser, M.P., John J. Robertson, M.P.

Scotland is not governed by laws passed for England and Wales, but by its own body of ancient law, supplemented by Acts of Parliament passed specifically for Scotland. This office is in charge of the administration of all Scottish laws.

OFFICERS OF THE HOUSE OF COMMONS

Speaker—Col. Rt. Hon. D. Clifton Brown.*Chairman of Committee of Ways and Means*—Major Rt. Hon. J. Milner.*Deputy Chairman*—Capt. H. Beaumont.*Clerk of the House*—Sir G. F. M. Campion.*Serjeant-at-Arms*—Brigadier Sir Charles Howard.*Chaplain to the Speaker*—Rev. C. Cheshire.*Librarian*—H. A. St. G. Saunders, M.C.

The Speaker's office is strictly non-partisan and a new House of Commons, even if of a changed party complexion, usually re-elects the Speaker.

OTHER OFFICIAL OR PUBLIC OFFICES

WAR DAMAGE COMMISSION

Devonshire House, Mayfair Place, London, W. 1.

Appointed in March, 1941, to administer Part I of the War Damage Act concerning war damage to lands and buildings.

Chairman..... Sir M. Trustram Eve, M.C., K.C.*Commissioners*... A. Macdonald, W. P. Allen, Sir

G. Ebertson, Sir John Morison, Miss Myra Curtis,

C.B.E., Sir Basil Gibson, J. R. Rutherford.

Secretary..... Sir W. R. Fraser, C.B.

SCIENTIFIC ADVISORY COUNCIL

The Scientific Advisory Committee appointed during the World War (1939-1945) was replaced in 1947 by an Advisory Council of which the Chairman is Sir Henry Tizard.

This Council advises the Lord President of the Council in the exercise of his responsibility for the formation and execution of Government Scientific Policy. The Chairman is also Chairman of the Defence Research Policy Committee and the two bodies work in close association. The Advisory Council includes the heads of the principal Government Scientific Organizations and a number of other eminent scientists.

COMMITTEE ON ATOMIC POWER

This committee was set up in 1940 to advise the government on the development and international treatment of Atomic Power. The chairman of the committee is Sir John Anderson. Other members include: Sir Alexander Cadogan, Permanent Under-Secretary to the Foreign Office; Field-Marshal Sir Alan Brooke, Chief of the Imperial General Staff; Sir Alan Barlow, Second Secretary to the Treasury; Sir Edward Appleton, Secretary to the Department of Industrial Research; Sir Henry Dale, President of the Royal Society; Prof. P. M. S. Blackett; Sir James Chadwick and Sir George Thomson.

ECONOMIC PLANNING BOARD

Established 1947 to "advise the government on the best use of our economic resources, both for the realization of a long-term plan and for remedial measures against our immediate difficulties."

Chairman of the Board, Sir Edwin Plowden; *Deputy Chairman*, Sir William H. Coates."

CONTROL OFFICE FOR GERMANY AND AUSTRIA

Address, Norfolk House, St. James's Square, London, S.W. 1.

The Control Office took over from the War Office the responsibility for the British elements of the original Control Commission for Germany and the Allied Commission for Austria. In 1947 this office became a branch of the foreign office. *Principal*, B. F. Marsden-Smedley, O.B.E.

MILITARY PERMIT OFFICE FOR GERMANY AND AUSTRIA

Address: 20 Princes Gardens, London, S.W. 7

Principal, Colonel G. R. V. Steward, C.B., C.B.E., D.S.O.

EXPORT CREDITS GUARANTEE DEPARTMENT

9 Clement's Lane, Lombard Street, E.C. 4

Minister..... H. A. Marquand, Esq., M.P.*Comptroller General*..... E. C. Adams, Esq., C.B.E.*Secretary*..... G. S. Chuter, Esq.

BOARD OF CUSTOMS AND EXCISE

City Gate House, Finsbury Square, E.C. 2

Chairman..... Sir Archibald Carter, K.C.B., K.G.I.E.*Commissioners*—W. E. H. Rhydderch, C.B.; E. S.

Bertenshaw, Esq., C.B.E.; H. S. Gregory, C.B.

Joint Secretaries, W. E. H. Rhydderch, C.B., E. S. Bertenshaw, C.B.E.

DIRECTOR OF PUBLIC PROSECUTIONS,

Devonshire House, W. 1.

Director..... Sir Theobald Matthew, K.B.E.*Asst. Directors*..... L. N. Vincent Evans, Esq.

G. R. Paling, Esq. and Edwin Clayton, Esq.

PUBLIC TRUSTEE OFFICE

Kingsway, W.C.

Public Trustee..... R. R. Whitty, C.B.E.

EXCHEQUER AND AUDIT DEPARTMENT,

Victoria Embankment, London, E.C. 4.

Comptroller and Auditor General,

Sir F. N. Tribe, K.C.B.

Secretary..... F. N. Harby, Esq.

OFFICE OF CROWN AGENTS FOR THE COLONIES

Millbank, Westminster, S.W. 1.

Crown Agents—J. A. Calder, C.M.G.; H. F. Downie, C.M.G., O.B.E.

GENERAL REGISTER OFFICE,

Somerset House, Strand, London, W. C. 2.

Registrar General..... G. C. North, Esq., M.C.*Deputy Registrar General*..... R. J. R. Farrow, Esq.*Registration Branch*—New Cumberland Hotel, Black-

pool, Lancs.

Statistical Branch—Terra Nova School, Birkdale,

Southport, Lancs.

Central National Registration Office—Southport,

Lancs.

BOARD OF INLAND REVENUE,

Somerset House, Strand, London, W. C. 2

Chairman..... Sir C. J. Gregg, K.B.E.*Commissioners and Secretaries*—S. P. Chambers,

W. G. E. Burnett, E. H. Ritson, E. W. Verity and

J. H. Evans.

METROPOLITAN POLICE OFFICE

New Scotland Yard, S. W.

Commissioner..... Sir Harold Scott, K.C.B., K.B.E.*Deputy Commissioner*..... J. R. H. Nott-Bower, C.V.O.

H. M. STATIONERY OFFICE

Princes St., Westminster, S. W.

Controller..... Lt.-Col. Sir N. G. Scorgie, C.V.O., C.B.E.*Deputy Controller*..... H. G. C. Welch, Esq.

BANK OF ENGLAND

Threadneedle St., London, E. C.

Governor..... Lord Catto, C.B.E.*Deputy Governor*..... C. F. Cobbold*Secretary*..... W. H. Nevill

HIGH COMMISSIONERS AND REPRESENTATIVES IN LONDON OF THE DOMINIONS, NEWFOUNDLAND, SOUTHERN RHODESIA, AND INDIA

THE DOMINION OF CANADA
 Canada House, Trafalgar Square, London, S.W.1
High Commissioner: Norman A. Robertson.
Acting Official Secretary: Frederick Hudd, C.B.E.

THE COMMONWEALTH OF AUSTRALIA
 Australia House, Strand, London, S.C.1.
Resident Minister: The Rt. Hon. J. A. Beasley.
Deputy: Norman R. Mighell, C.M.G.
Acting Official Secretary: V. C. Duffy, M.V.O.

THE DOMINION OF NEW ZEALAND
 415 Strand, London, W.C.2.
High Commissioner: Rt. Hon. W. J. Jordan.
Official Secretary: Major General W. G. Stevens, C.B., C.B.E.

THE UNION OF SOUTH AFRICA
 South Africa House, Trafalgar Square, London, W.C.2
High Commissioner: G. Heaton Nicholls.
Official Secretary: E. K. Scallan.

EIRE
 33-37 Regent Street, London, S.W.1
High Commissioner: J. W. Dulanty, C.B., C.B.E.
Official Secretary: D. Devlin.

SOUTHERN RHODESIA
 Rhodesia House, 429 Strand, London, W.C.2
High Commissioner: K. M. Goodenough.
Official Secretary: T. G. Gisborne.

NEWFOUNDLAND
 58 Victoria Street, London, S.W.1
Trade Commissioner, Colonel W. F. Rendell, C.B.E.

INDIA
 India House, Aldwych, London, W.C.2
High Commissioners: Ibrahim Rahimtoola (Pakistan); V. K. Krishna Menon (India-Hindustan).

BURMA
 Sir Maung Gye.

AGENTS GENERAL IN LONDON FOR CANADIAN PROVINCIAL GOVERNMENTS

BRITISH COLUMBIA
 British Columbia House, 1-3, Regent Street, London, S.W.1
Agent General: W. A. McAdam, C.M.G.

ONTARIO
 Ontario House, 13 Charles II Street, Haymarket, London, S.W.1
Agent General: Major J. S. P. Armstrong.

SASKATCHEWAN
 Temporary Address:
 168 Clifford's Inn, Fetter Lane, London, E.C.4.
Agent General: Graham Spry.

AGENTS GENERAL IN LONDON FOR THE AUSTRALIAN STATE GOVERNMENTS

NEW SOUTH WALES
 Wellington House, 125 Strand, London, W.C.2
Agent General: Hon. J. M. Tully.

VICTORIA
 Melbourne Place, Strand, London, W.C.2
Agent General: Hon. N. Martin.

QUEENSLAND
 409-410 Strand, London, W.C.2
Agent General: L. H. Pike.

SOUTH AUSTRALIA
 South Australia House, Marble Arch, London, W.1
Agent General: Sir Charles McCann.

WESTERN AUSTRALIA
 Savoy House, 115 Strand, London, W.C.2
Agent General: Hon. W. H. Kitson.

TASMANIA
 Australia House, Strand, London, W.C.2
Agent General: Sir Claude James.

UNITED KINGDOM HIGH COMMISSIONERS IN THE DOMINIONS

CANADA
 "Earncliffe", Ottawa. Ont.
High Commissioner: Hon. Sir Alexander Clutterbuck, K.C.M.G., M.C.
Deputy High Commissioner: J. J. S. Garner.

AUSTRALIA
 Canberra House, Canberra
High Commissioner: The Right Honourable E. J. Williams.
Deputy High Commissioner: W. C. Hankinson, C.M.G.

NEW ZEALAND
 Wellington, New Zealand
High Commissioner: Sir Patrick Duff, K.C.B., K.C.V.O.
Official Secretary: N. E. Costar.

SOUTH AFRICA
 High Commissioner's House, Cape Town and Pretoria
High Commissioner: The Hon. Sir Evelyn Baring, K.C.M.G.
Deputy High Commissioner: R. R. Sedgwick, C.M.G.

INDIA
High Commissioners: Sir Terence A. Shone. (India); Sir Lawrence Graffey Smith (Pakistan).

BURMA
High Commissioner: R. J. Bowker.

EIRE
 92, Merrion Square West, Dublin
United Kingdom Representative: Sir John Maffey, G.C.M.G., K.C.B., etc.
Principal Secretary: N. E. Archer, C.M.G., O.B.E.

IMPERIAL AND COMMONWEALTH CONFERENCES

General Secretary in London to the Imperial Conference: Sir Edward E. Bridges, K.C.B., M.C., Offices of the Cabinet, Whitehall, London, S.W.1.

The "Imperial Conference" was constituted under the terms of a resolution of the "Colonial Conference," 20th April, 1907.

Prior to the Conference of 1907 there were four Colonial Conferences (three in London and one in Ottawa) in the years 1887, 1894, 1897 and 1902.

Imperial Conferences were held in: 1911, 1918, (Imperial War Conference) 1921, 1923, 1926, 1930, 1932 (Imperial Economic Conference, Ottawa) and 1937.

The Imperial Conference of 1937, held in London, discussed: (1) Foreign Affairs; (2) Defence; (3) General review of the progress of Empire Trade; (4) Colonial Affairs. No 'Imperial' Conference, as such, has been held since.

On 1st November, 1939, the first of a series of informal War Conferences was held in London, attended by the British Prime Minister with Ministers of the War Cabinet and Dominion Ministers.

On October 11, 12 and 13, 1943, a conference of representatives of Britain, the Dominions and India met to form recommendations to be made to their Governments respecting post-war civil aviation. Lord Beaverbrook presided. The Canadian delegates were Rt. Hon. Vincent Massey, Hon. C. D. Howe and H. J. Symington, president of Trans-Canada Air Lines.

On May 1, 1944, a meeting of Dominion Premiers was opened in London for consultation on war problems and post-war plans. At this Conference, representing the Governments of the United Kingdom, Canada, Australia, New Zealand, South Africa, India and Southern Rhodesia, questions of policy covering a wide range of subjects were frankly and fully discussed.

In 1945, prior to the meeting of the United Nations at San Francisco, a British Commonwealth Conference was held in London, from April 5-14, 1945. This Conference was attended by delegates from the Dominions and other countries of the British Commonwealth and Empire.

In 1946 a Conference of Dominion Prime Ministers was held in London in May-June which was attended by the Prime Minister of Canada (Rt. Hon. W. L. Mackenzie King). Among subjects discussed were Empire co-operation in research and development connected with new scientific weapons and general strategic co-ordination of national defence.

During the Sessions of the Peace Conference in Paris, which opened on 29th July, the Canadian Premier with other Dominion leaders met the British Foreign Secretary of State at an informal gathering to discuss problems of the Conference in general and aspects of the five draft peace treaties of special interest to the Dominions.

Other Commonwealth Conferences during 1946 in which Canadian delegates participated were the Empire Scientific Conference arranged by the Royal Society, followed by the Commonwealth Scientific Official Conference, both held in London, June-July; Imperial Agricultural Bureau Conference (London, July); Commonwealth Conference on Air Worthiness and Civil Aircraft Operation (London, July).

Preliminary Commonwealth Talks prior to Meeting of the Preparatory Committee for the International Conference on Trade and Employment, were held in London (October-November).

No Imperial Conference was held during 1947 but Canadian delegates attended numerous international conferences in various capitals on world affairs.

Empire Conferences in 1947 in which Canada participated included a conference of representatives from British Commonwealth countries to discuss citizenship, (February); the British Commonwealth Forestry Conference (London, June); Commonwealth and Empire Health and Tuberculosis Conference (London, July); and a Conference of Empire Survey Officers (London, August).

JUDICIAL COMMITTEE OF THE PRIVY COUNCIL

Office—Great George Street, London, S.W.1.

Lord President—Rt. Hon. H. S. Morrison, M.P.

Clerk of the Privy Council: Sir E. C. E. Leadbitter, C.V.O. Registrar: J. B. Waters, C.B., D.S.O.

The Judicial Committee of the Privy Council is the supreme Judicial Authority of the Empire, before which, subject to some qualifications, appeals may be brought (in the form of a petition to the Crown) from the Courts of India, the Crown colonies, and of every British Dominion except Eire. It consists of The Rt. Hon. The Lord Chancellor; Rt. Hon. The Lord President; Rt. Hon. The Ex-Lords President; The Lords of Appeal in Ordinary; Rt. Hon. Viscount Sankey, G.B.E.; Rt. Hon. Viscount Maugham; Rt. Hon. Viscount Simon G.C.S.I., G.C.V.O.; Rt. Hon. Lord Roche; Rt. Hon. Lord MacMillan, G.C.V.O.; Rt. Hon. Lord Wright; Rt. Hon. Lord Alnes; Rt. Hon.

Sir Lyman Poore Duff, G.C.M.G. (Canada); Rt. Hon. Sir Isaac Alfred Isaacs, G.C.B., G.C.M.G., (Australia); Rt. Hon. Sir Michael Myers, G.C.M.G. (New Zealand); Rt. Hon. Sir John G. Latham, G.C.M.G. (Australia); Rt. Hon. Sir George E. Rich, K.C.M.G. (Australia); Rt. Hon. James Stratford (South Africa); Rt. Hon. N. J. DeWet (S. Africa); Rt. Hon. H. V. Evatt (Australia); Rt. Hon. Sir Sidney Abrahams (Ceylon); Rt. Hon. Sir Chettur Madhavan Nair (India); Rt. Hon. E. F. Watermeyer (S. Africa); Rt. Hon. John William Fisher Beaumont.

CANADIANS IN BRITISH PARLIAMENT

The following Canadians were elected Members of the British Parliament at the General Election July 1945 or subsequently:

CAPTAIN PETER DRUMMOND MACDONALD. Conservative member for the Isle of Wight Division since 1924. Born in Nova Scotia 1895, and relative of Sir John A. Macdonald, former Prime Minister of Canada.

MR. A. BEVERLEY BAXTER. Unionist member for Wood Green (Middlesex); born in Toronto 1891;

served with the C.E.F.; editor of the Daily Express for a number of years, then director of Public Relations with the Gaumont-British Film Corporation until end of 1935.

LORD BEAVERBROOK, formerly Lord Privy Seal.

INCOME TAX RATES AND DEATH DUTIES IN GREAT BRITAIN, 1947-1948

The standard rate of Income Tax in the United Kingdom (Great Britain and Northern Ireland) for the year 1947-48 imposed by the Finance Act, 1947, is 9s. 0d. in the pound.

ALLOWANCES TO INDIVIDUALS

Earned Income Allowance. One-sixth of the earned income, up to a maximum allowance of £250 for any individual. Persons aged 65 and upwards whose total income does not exceed £500 are entitled to a deduction of one-sixth of their total income, whether earned or derived from investments; in the case of married couples this relief is granted when either spouse reaches the age of 65.

The balance remaining after deducting the earned income allowance from the taxpayer's total income (as computed for Income Tax purposes) is known as the "assessable income." The following deductions are made from the assessable income:—

Personal allowance. Married man £180; other persons £110.

Additional allowance for wife's earned income five-sixths of that income up to a maximum of £110.

Child Allowance. £60 for each child under 16 years, of age, or over 16 if receiving full-time education, or, in certain circumstances, full-time vocational training.

Housekeeper Allowance. £50 for a widower's or widow's housekeeper; an unmarried person's widowed mother or other female relative taking care of children; or, in certain circumstances, a female person employed or maintained to take charge of children.

Dependent Relative Allowance. Where incapacitated by old age or infirmity, not exceeding £50. In certain other circumstances not exceeding £25.

The income remaining after deduction of these reliefs is known as the taxable income; the first £50 of taxable income is charged at 3s. in the £, the next £75 at 6s. in the £, and the remainder at the standard rate. Certain relief from tax is given in respect of Life Insurance Premiums paid, in accordance with statutory provisions.

A portion of the tax payable by individuals for years 1941-42 to 1945-46 has been earmarked as a post-war credit to be made available to the taxpayer after the war at a date to be determined. The post-war credit for all five years is now being made available to men taxpayers aged 65 and over and to women taxpayers aged 60 and over.

RATES OF INCOME TAX

The standard rates have been as follows from 1914:

Year	Rate	Year	Rate
1914	1s. 8d.	1931-33	5s. 0d.
1915	3s. 0d.	1934-35	4s. 6d.
1916-17	5s. 0d.	1936	4s. 9d.
1918-21	6s. 0d.	1937	5s. 0d.
1922	5s. 0d.	1938	5s. 6d.
1923-24	4s. 6d.	1939	7s. 0d.
1925-29	4s. 0d.	1940	8s. 6d.
1930	4s. 6d.	1941-5	10s. 0d.
		1946-7	9s. 0d.

SUR-TAX

On incomes in excess of £2,000 a further charge or tax is imposed, called the Sur-tax, which is payable as a deferred instalment of Income Tax on the 1st January following the year of assessment. Thus the Sur-tax in respect of the year 1946-47 is payable on the 1st January, 1948. The additional rates charged on these incomes begin at 2s. 0d. in the £ on the first £500 of the excess over £2,000, and

rise by steps to the rate of 10s. 6d. in the £ payable on the excess over £20,000.

PROFITS TAX

The tax introduced in 1937 as the National Defence Contribution has, as from 1 January, 1947, been renamed the Profits Tax. The Profits Tax is imposed on the profits of all trades or businesses (excluding professions); as from 1st January, 1947 it applies only to corporate bodies and unincorporated societies and as from that date investment income is included in computing profits. The rate of tax is 12½% on distributed profits and 5% on undistributed profits. If the profits are less than £2,000, no tax is payable. If the profits exceed £2,000 but are less than £12,000, an abatement is allowed.

EXCESS PROFITS TAX (1939)

This tax, which was alternative to the National Defence Contribution, has been terminated, and is not charged on the profits of periods after 31st December, 1946.

DOUBLE TAXATION RELIEF

A person liable to British Income Tax on any part of his income which has already suffered tax in a British Dominion is entitled to relief from British tax thereon to the extent of either (a) the Dominion rate of tax, or (b) one-half of the appropriate rate of British tax (including Sur-tax) whichever is the less.

As between the United Kingdom and Canada, however, this arrangement is superseded by a special arrangement, signed on 5th June, 1946, under which certain classes of income derived from one country by a resident of the other country are exempt from tax in the former country. Where both countries continue to tax, full relief for the double taxation is given by the country of residence of the taxpayer. The United Kingdom has a similar agreement with the United States.

DEATH DUTIES

General scale of rates of estate duty applicable in the case of persons dying on or after 10th April, 1946.

Principal Value		Rate of Duty	Principal Value		Rate of Duty
Exceeds	Does not Exceed		Exceeds	Does not Exceed	
£	£	%	£	£	%
2,000	3,000	1	50,000	60,000	24
3,000	5,000	2	60,000	75,000	27
5,000	7,500	3	75,000	100,000	30
7,500	10,000	4	100,000	150,000	35
10,000	12,500	6	150,000	200,000	40
12,500	15,000	8	200,000	250,000	45
15,000	20,000	10	250,000	300,000	50
20,000	25,000	12	300,000	500,000	55
25,000	30,000	14	500,000	750,000	60
30,000	35,000	16	750,000	1,000,000	65
35,000	40,000	18	1,000,000	2,000,000	70
40,000	45,000	20	2,000,000	.....	75
45,000	50,000	22			

Subject to certain exemptions, Legacy and Successions Duty, at rates now varying between 2% and 20% according to the relationship of the beneficiary, may also be chargeable.

An agreement between the United Kingdom and Canada for avoidance of double death duties was signed on 5th June, 1946.

PURCHASE TAX

The Finance (No. 2) Bill 1940 provided for the charge of Purchase Tax on purchases of certain scheduled goods at specified rates, ranging from 16½% to 33½%. In general, liability to tax arises when the goods pass from the wholesaler to the retailer. Manufacturers and wholesale merchants dealing in chargeable goods must be registered. This enables them to deal with one another freely in the goods, or to export them without liability to tax. Tax becomes chargeable when the goods are sold by the registered manufacturer or wholesaler to an unregistered person, generally the retailer, or where there is no retail stage, to the public. This tax came into operation on October 21st, 1940.

In April, 1942, the rate of tax of some articles, previously taxed at the 33½% rate, was increased to 66½%. In April, 1943, tax on these same articles was

increased to 100%. In April, 1947, the 66½% rate was again introduced for certain articles and termed the intermediate rate. As a result, there are now four rates of tax: 16½%, 33½%, 66½% and 100%, termed reduced, basic, intermediate and higher, respectively.

In the second Budget presented by the Chancellor of the Exchequer (November, 1947) Purchase Tax on all goods to which this tax already applied was raised, except on cars and motor-cycles. The rates on three main classes of goods were increased from 16½ to 33½%; 33½ to 50% and 100 to 125%.

Latest information regarding the tax is set out in Notice No. 78 and related Notices, obtainable from the Commissioners of Customs and Excise, City Gate House, Finsbury Square, London, E.C.2.

THE BRITISH COMMONWEALTH AND EMPIRE

The British Commonwealth and Empire consists of the Kingdom of Great Britain and Northern Ireland, the self-governing Dominions, (with, however, temporary suspension of the rights of Newfoundland to this title,—see below); the self-governing colonies of Southern Rhodesia and Malta; and the Crown colonies and protectorates. Its total area is 13,909,782 sq. miles, and its total estimated population (1944) 660,000,000.

THE KINGDOM OF GREAT BRITAIN

Consisting of England and Wales and Scotland, is governed directly by Parliament, which is also supreme over Northern Ireland, the Crown Colonies and India. *Prime Minister*—Rt. Hon. C. R. Atlee, M.P.

NORTHERN IRELAND has its own Parliament for domestic matters. *Premier*, Rt. Hon. Sir Basil Brooke, C.B.E., M.C., M.P. *Governor*, Vice-Admiral Earl Granville, K.C.V.O., C.B., D.S.O.

Population, 1941, England and Wales 41,460,000; Scotland 5,907,000.

DOMINIONS

The Imperial Conference held in 1926 stated that the United Kingdom and the Dominions were "autonomous communities within the British Empire, equal in status, in no way subordinate one to another in any aspect of their domestic or foreign affairs, though united by a common allegiance to the Crown, and freely associated as members of the British Commonwealth of Nations". This definition was embodied in the Statute of Westminster, 1931.

THE DOMINION OF CANADA, including the Provinces of Alberta, British Columbia, Manitoba, New Brunswick, Nova Scotia, Ontario, Prince Edward Island, Quebec, Saskatchewan, Yukon and North-West Territories. *Governor-General*—Field Marshal The Rt. Hon. Viscount Alexander (of Tunis), G.C.B., G.C.M.G., C.S.I., D.S.O., M.C.; *Prime Minister*—Rt. Hon. W. L. Mackenzie King, C.M.G., P.C., M.A., LL.D.; *Capital*—Ottawa, Ontario. Population 11,508,655 (1941 Census).

(For complete listing see pp. 275-6).

THE UNION OF SOUTH AFRICA—including the Cape of Good Hope, Natal, the Transvaal and Orange Free State; *Capitals*—Capetown and Pretoria (seat of Legislature, Capetown, seat of Government, Pretoria). *Governor-General*—Major Rt. Hon. Gideon Brand Van Zyl. *Prime Minister*—Field Marshal the Rt. Hon. J. C. Smuts, P.C., C.H., K.C. *High Commissioner for The United Kingdom*—(for Basutoland, Bechuanaland Protectorate and Swaziland) Hon. Sir Evelyn Baring, K.C.M.G.

Other Cabinet Ministers—*Ext. Affairs, Defence*, Rt. Hon. J. C. Smuts; *Finance, Education*, Rt. Hon. J. H. Hofmeyr; *Transport*, F. C. Sturrock; *Interior*, Senator C. F. Clarkson; *Justice, Social Welfare, Demobilization*, H. G. Lawrence, K.C.; *Lands*, Senator A. M. Conroy; *Labour*, Dr. C. F. Steyn, K.C.; *Native Affairs*, Maj. P. V. G. Van Der Byl, M.C.; *Economic Development, Mines*, S. F. Waterson; *Agriculture, Forestry*, J. G. N. Strauss, K.C.; *Health*, Dr. H. Gluckman; *Posts, Telegraphs, Public Works*, J. W. Mushet.

Population 1944 (Est.) 11,068,000 (Europeans 2,330,000; Non-Europeans 8,768,000).

Last general election, July 7, 1943.

THE COMMONWEALTH OF AUSTRALIA, including New South Wales, Victoria, Queensland, South Australia, Western Australia and Tasmania. *Capital*—Caulbera. *Gov.-General*—Hon. William John McKell, K.C. *Prime Minister*—Rt. Hon. Joseph Benedict Chifley. Population, 1944 (Est.) 7,306,637.

Other Cabinet Ministers—*Treas.*, Rt. Hon. Jos. Benedict Chifley; *Att.-Gen. and Min. for Ext. Affairs*, Rt. Hon. Herbert V. Evatt, K.C.; *Labour*, E. J. Holloway; *Air*, A. S. Drakeford; *Supply and Shipping*, Sen. W. P. Ashley; *Defence, Post-War Reconstruction*, J. J. Dedman; *Transport*, E. J. Ward; *Postmaster-Gen.*, Sen. Donald Cameron; *Information and Immigration*, A. A. Calwell; *Interior*, H. V. Johnson; *Health and Soc. Services*, Sen. N. E. McKenna; *Comm. and Agric.*, R. T. Pollard; *Works and Housing*, N. Lemmon; *Munitions*, Sen. J. I. Armstrong; *Army*, C. Chambers; *Trade and Customs*, Sen. B. Courtice; *Navy*, W. J. F. Rirdan; *Repatriation*, H. C. Barnard.

Last general election, Sept. 28, 1946.

DOMINION OF NEW ZEALAND. *Capital*—Wellington; *Gov.-Gen.*—Lt.-Gen. Sir Bernard Freyberg, V.C. *Prime Minister*—Rt. Hon. Peter Fraser, C. H. Population 1945, 1,679,972.

Other Cabinet Ministers—*Ext. Affairs*, Rt. Hon. P. Fraser; *Finance, Customs, Land and Income Tax, War Assets Realisation Board*, Rt. Hon. W. Nash; *Education, Att.-Gen., Justice*, H. G. R. Mason; *Works, Railways*, R. Semple; *Internal Affairs, Reg.-Gen.*, W. E. Parry; *Defence, War Pensions*, F. Jones; *Industries and Commerce, Supply and Munitions*, A. H. Nordmeyer; *Transport, Marine, Printing and Stationery*, J. O'Brien; *Lands, Forests, Rehabilitation*, C. F. Skinner; *Labour, Mines, Employment, Immigration*, A. McLagan; *Agric.*, E. L. Cullen; *Postmaster-Gen.*, Gov. Life-Insurance, F. Hackett; *Health, Mental Hospitals*, Miss Mabel Howard.

Last general election, Nov. 27, 1946.

IRELAND (EIRE). New constitution was inaugurated Dec. 29, 1937. *Capital*—Dublin; *President*—Mr. Sean T. O'Kelly. *Prime Minister*—Eamon de Valera, Ph.D. Population 2,989,700, (1941); N. Ireland, 1,279,745, (1931).

Other Cabinet Ministers—*Ext. Affairs*, Eamon de Valera; *Industry and Comm.*, Sean F. Lemass; *Loc. Govt.*, Sean MacEntee; *Health and Soc. Welfare*, Dr. James Ryan; *Finance*, Frank Aiken; *Education*, Thomas Derig; *Justice*, Gerald Boland; *Defence*, Oscar Traynor; *Posts and Telegraphs*, Patrick J. Little; *Lands*, Sean Moylan; *Agric.*, Patrick Smith.

Last general election, May 30, 1944 (Dail); Aug. 1, 1944 (Senate).

INDIA. By the passing of the Indian Independence Bill by the British Parliament in July 1947, India ceased to be an Empire under the Crown.

Transfer of power became effective from August 15th, 1947, when British responsibility for the government of India ceased. Under the new regime India comprises three main divisions: The Dominions of INDIA (Hindustan), of PAKISTAN (Moslem) and the royal Indian States. Two Constituent Assemblies were appointed to frame the constitution of the two new Dominions and the complicated political structure of India is now in process of evolution.

British suzerainty of the Indian States ceased under the new legislation and their individual and collective national status has yet to be decided.

The King is no longer Emperor of India, his rule in the two Dominions being exercised solely through their own governments.

Responsibility for the central administration of the Armed Forces was vested in a Joint Defence Council under the chairmanship of Viscount Mountbatten, until India and Pakistan can assume control.

Indian Provincial Governors replaced British Governors in various Provinces during 1947.

Governors-General, October, 1947—Viscount Mountbatten for India (pro tem.). Mr. M. A. Jinnah for Pakistan.

Population of all India, census 1941, 388,997,955.

NEWFOUNDLAND, *Capital*—St. John's. *Governor*—Sir Gordon MacDonald, K.C.M.G., C.B., D.S.O. *Chairman, Commission of Government*—The Governor: *Vice-Chairman*, Hon. Sir J. C. Puddester. Population 1945, 321,101.

Owing to great economic difficulties, on November 29th, 1933, the Legislative Council unanimously passed a resolution from the Lower House in favour of the temporary suspension of the rights of Newfoundland to the status of a Dominion in favour of Government by Commission under authority from the United Kingdom. The Commission reported a substantial surplus in 1945. Under the British government's plan announced in 1943, Newfoundland went to the polls in June, 1946 to elect representatives to a National Convention which would make recommendations as to future government. This Convention held its opening session on Sept. 11, 1946.

The future constitutional status and form of Government of Newfoundland was the subject of discussions in 1947 with both the United Kingdom and Canadian Governments. Its political union with the Dominion of Canada has been proposed.

On Oct. 30, 1947, the Canadian Prime Minister announced that the financial terms for entry of Newfoundland into Confederation had been transmitted to the Newfoundland Government.

Commission of Government for Newfoundland—Chairman, The Governor; Vice-Chairman and Comm. for Justice and Defence, Hon. A. J. Walsh, K.C., LL.B.; Comm. for Natural Resources, Hon. W. H. Flinn, C.M.G., O.B.E.; Comm. for Public Utilities and Supply, Hon. J. S. Neill, C.M.G.; Comm. for Finance, Hon. R. L. M. James; Comm. for Home Affairs and Education, Hon. H. W. Quinton; Comm. for Public Health and Welfare, (Vacant); Secretary of the Commission of Government and Secretary for Home Affairs, W. J. Carew, C.B.E.

Judicature—Chief Justice, Hon. Sir Edward Emerson, Kt., K.C.; Judges, Hon. B. E. S. Dunfield, K.C., Hon. H. A. Winter, K.C.; Registrar, J. A. Winter, C.M.G., K.C.

Senior Government Officials—Secy. for Finance, W. M. Marshall; Secy. for Customs, J. G. Howell, B.Sc.; Chairman, Boards of Customs and Liquor Control, J. G. Howell, B.Sc.; Chief Commissioner of Immigration, J. G. Howell, B.Sc.; Secretary for Justice (Acting), H. G. Puddister, K.C.; Secy. for Public Health and Welfare, L. Crumme; Secy. for Public Works, Raymond Manning, C.B.E.; Secy. for Posts and Telegraphs, W. S. Roddis; Secy. for Natural Resources, K. J. Carter; Secy. for Education, G. A. Frecker, B.A., B.E.; Secy. for Supply (Acting), M. J. Ryan; Assessor of Taxes, G. W. D. Allen, C.A.; Government Geologist, Claude Howse, B.Sc.; Director of Civil Aviation, H. A. L. Pattison, C.B.E.; Labour Relations Officer, S. H. Parsons; General Manager of the Newfoundland Railway, H. J. Russell, C.B.E.; Comptroller and Auditor General, L. G. Machin; Public Relations Officer, J. W. McNeily; Chairman of Newfoundland Fisheries Board, Ray Gushue, C.B.E.; Trade Commissioner for Newfoundland in the United Kingdom, Lt. Col. W. F. Rendell, C.B.E.; Trade Commissioner for Newfoundland in the United States of America, M. B. Bursey; Director Tourist and Publicity Services, Nfld. (Trade Commissioner's Office, New York), Major R. H. Tait, M.C.

Labrador, a Dependency of Newfoundland, forms the most easterly part of the North American Continent, and contains an area of 110,000 square miles. It was confirmed to Newfoundland in 1927 by the Judicial Committee of the Privy Council.

SELF-GOVERNING COLONIES

SOUTHERN RHODESIA

Southern Rhodesia while enjoying responsible government through an elected Legislative Assembly, is not a full Dominion, as certain powers respecting native rights, etc., are reserved by the crown.

Capital—Salisbury; Governor—Major-General Sir John Noble Kennedv, K.B.E. C.B. M.C. Prime Minister—Rt. Hon. Sir G. M. Huggins.

Population 1,378,000 (native). 68,954 (European) (1941). *Other Cabinet Ministers—Native Affairs, Rt. Hon. Sir G. M. Huggins; Finance, E. C. F. Whitehead; Defence and Air, Col. Sir E. L. Guest; Agric. and Lands, P. B. Fletcher; Mines and Pub. Works, Comm. and Industries, G. A. Davenport; Internal Affairs, Justice, T. H. W. Beadle.*

Last general election, April 26, 1946.

MALTA

Population (Civil) 279,187 (1944)

Malta is a self-governing colony with a representative assembly, and responsible ministers.

Owing to its strategic importance, Malta came under British Military Control during the World War 1939-46.

Responsible Government was restored in September 1947 by Letters Patent. The new constitution gives the Maltese Legislature control over internal affairs, and reserves to the British Government control over defence and foreign policy.

On April 17, 1942, in recognition of the fortitude of the people of Malta, King George VI awarded the George Cross to the Island.

Governor and Commander-in-chief — Mr. Francis Campbell Ross Douglas.
Capital—Valletta.

BURMA

A new Constituent Assembly was set up in April, 1947, following a General Election to determine the future Government of Burma. In June this Constituent Assembly, in framing the new constitution, passed a resolution proclaiming Burma a Sovereign Independent Republic. Formal transfer of power is expected to take place in January 1948. The necessary legislation received its second reading in the British Parliament on Nov. 5th., 1947.

President of Burmese Constituent Assembly, Thakin Nu.

Capital—Rangoon.

Population 14,667,146 (1931).

COLONIES AND PROTECTORATES

EUROPE

ISLE OF MAN

Population 50,829 (1939)

Representative government but subject to lieutenant-governor's veto. *Lieut. Governor—Air Vice-Marshal Sir Godfrey R. Bromet, K.B.E., C.B. Capital—Douglas.*

CHANNEL ISLANDS

Population 95,000 (1931)

Representative Government, with elected Legislature. Jersey, Guernsey, Alderney and Sark. *Lieutenant-Governor of Jersey, Lt. Gen. Sir A. E. Grasett, K.B.E., C.B. Lieutenant-Governor of Guernsey, Lt. Gen. Philip Neame, V.C., C.B.*

In 1946 a Committee of the Privy Council was appointed to enquire into reforms in the Constitution of the States of Jersey and Guernsey.

GIBRALTAR

Population (Civil) 16,464 (1933)

Crown Colony. *Governor and Commander-in-Chief—Lt.-General Sir Kenneth Anderson.*

ASIA

ADEN and PERIM

Population 600,000 (Est. 1936)

Crown colony and protectorate over surrounding territory, including the Kuria Muria Islands, Sokotra, etc.

By a special Clause in the Indian Independence Act 1947, Aden continues to be governed by terms of the India Act of 1935 which means in effect that this dependency remains under British Control.

Governor—Sir Reginald S. Champion, K.C.M.G.

BALUCHISTAN

(British)

Population 419,212 (1941)

Under British suzerainty and protection. *Chief Commissioner—Lt.-Col. W. R. Hay, C.S.I., C.I.E. Capital—Quetta.*

BAHREIN ISLANDS

Population 120,000 (1932)

Protectorate, *Chief Sheikh—Sir Salman bin Hamad al Khalifa, K.C.I.E., C.S.I. British Political Agent—Lt.-Col. A. C. Galloway, C.I.E. Capital—Manama.*

(BAHREIN, —or Bahrain— is an independent Arab state.)

NORTH BORNEO

Population 270,223 (1931)

Crown Colony (1946). *Governor and Commander in Chief, Edward F. Twining, C.M.G. Administrative Capital—Sandakan.*

SARAWAK

Population 490,585 (1945)

Crown Colony. *Governor and Commander in Chief—Sir Charles A. Clarke. Capital—Kuching.*

CEYLON

Population 6,197,000 (1943)

Until 1946 a Crown Colony, with a State Council partly elected and partly nominated. In May, 1946, a new constitution was adopted as a self-governing colony as a step toward full Dominion status. *Governor and Commander-in-Chief*—Sir Henry Monck-Mason Moore, G.C.M.G. *Capital*—Colombo.

CYPRUS

Population 383,967 (1940)

Crown Colony. *Governor and Commander-in-Chief*—Rt. Hon. Lord Winster. *Capital*—Nicosia.

HONG KONG

Population (civil) 1,028,619 (1938)

Crown Colony. *Capital*—Victoria. *Governor*—Sir Alexander Grantham.

MALAYA

In 1946 a Malayan Union was constituted with capital at Singapore. A South-East Asia Defence Council was also created with responsibility for all questions of the defence of the British Colonies and British protected territories in the South-East Asia area.

Under the proposals resulting from continuous negotiations during 1947 the constitution of a new Federation of Malaya has been introduced. This constitution (due to become operative in 1948) restores to the Malay Sultans their power as rulers of their States and preserves the States' individuality. To make it more representative, the size of the Legislative Council has been increased in order to include various racial groups and interests. This Federation under British protection consisting of the nine Malay States and the British Settlements of Penang and Malacca replaces the former Malayan Union.

Governor General—Rt. Hon. Malcolm MacDonald.

NICOBAR AND ANDAMAN ISLANDS

Population 29,463

Crown Colony. *Chief Commissioner*—N. K. Paterson, O.B.E. *Capital*—Port Blair.

PALESTINE

Population 1,676,600 (1943)

Mandated Territory. The constitution and future status of Palestine was under consideration by the United Nations Assembly during 1947. Partition under the United Nations, replacing the British Mandate, will become effective during 1948, when British forces will be withdrawn. *High Commissioner and Commander-in-Chief*—Lt.-General Sir Alan Cunningham. *Capital*—Jerusalem.

AFRICA**BASUTOLAND**

Population 560,992 (1936)

Crown Colony (under South African High Commission) *High Commissioner* for Basutoland, the Bechuanaland Protectorate and Swaziland, Hon. Sir Evelyn Baring, K.C.M.G. (Also High Commissioner in S. Africa for United Kingdom) *Headquarters*—Pretoria and Cape Town.

BECHUANALAND

Population 265,000 (1936) of which 1900 are Europeans. Protectorate (under South African High Commission.)

BRITISH CAMEROONS

Population 776,352 (1936)

Mandated Territory. Under Governor of Nigeria. *Capital*—Buea.

GAMBIA

Population 180,976 (1936)

Crown Colony. *Governor*—Sir H. R. R. Blood. *Capital*—Bathurst.

GOLD COAST including ASHANTI

Population 3,959,510 (1942)

Crown Colony with revised constitution established in 1946 incorporating a new Legislative Council. *Governor*—Sir Gerald Creasy. *Capital*—Accra.

KENYA

Population 3,700,155 (1943)

Crown Colony and Protectorate, formerly known as British East Africa. *Governor and Commander-in-Chief*—Major-General Sir Philip E. Mitchell, K.C.M.G., M.C. *Capital*—Nairobi.

MAURITIUS

Population 408,392 (1941)

Crown Colony at present but constitutional development is pending (1947). *Governor*—Sir D. Mackenzie-Kennedy, K.C.M.G. *Capital*—Port Louis.

NIGERIA

Population 19,731,613 (1938)

Crown Colony and Protectorate. *Governor and Commander-in-Chief*—Sir John S. MacPherson. *Capital*—Lagos.

NYASALAND

Population 2,118,544 (1942)

Protectorate. *Governor*—Sir Edmund Richards, K.C.M.G. *Capital*—Zomba.

SOUTH-WEST AFRICA

Population 357,757 (1936)

Administered under mandate as an integral part of the Union of South Africa.

Administrator—Colonel P. I. Hoogenhout. *Capital*—Windhoek.

NORTHERN RHODESIA

Population 1,385,386 (1940)

Formerly under jurisdiction of British South African Co. Now a protectorate. *Governor*—Sir Gilbert Rennie. *Capital*—Livingstone.

ST. HELENA AND ASCENSION ISLE

Population 4,710 (1940)

Crown Colony. *Governor*—Mr. George A. Joy. *Capital*—Jamestown. Ascension is a dependency of and 760 miles distant from St. Helena. (See also Tristan da Cunha.)

SEYCHELLES

Population 32,150 (1940)

Crown Colony. *Governor*—Sir W. Marston Logan, K.B.E., C.M.G. *Capital*—Victoria.

SIERRA LEONE

Population 1,672,636 (1943)

Crown Colony and Protectorate. *Governor*—Mr. G. Beresford Stooke. *Capital*—Freetown.

SOMALILAND

Population 344,700 (1936)

Crown Colony. At present in Allied military occupation. *Capital*—Berbera. *Military Governor*, Brigadier G. T. Fisher, C.S.I.

ANGLO-EGYPTIAN SUDAN

Population 6,500,000 (1942)

British-Egyptian Condominium. *Governor-General*—Lt. Gen. Sir Hubert Huddleston, K.C.M.G., C.B., D.S.O. *Capital*—Khartoum Under the treaty of 1936 there has been a semi-autonomous administration under British guidance and control. This treaty was up for revision in 1946, and in 1947 it came before the Assembly of the United Nations in connection with Anglo-Egyptian international relations.

SWAZILAND

Population 156,715 (1936)

(See Basutoland)

TANGANYIKA

(formerly German E. Africa)

Population 5,271,239 (1942)

Mandated Territory. *Governor and Commander-in-Chief*—Sir William D. Battershill, K.C.M.G. *Capital*—Dar Es Salaam.

TOGOLAND

Population 391,473 (1942)
(Part under British Mandate and part under French Mandate)
British Administration is by Government of the Gold Coast.

UGANDA

Population 3,998,333 (1942)
Protectorate. *Governor and Commander-in-chief*—Sir John H. Hall, K.C.M.G. *Capital*—Entebbe.

ZANZIBAR

Population 235,428 (1931)
Protectorate. *British Resident*—Sir Vincent G. Glenday, K.C.M.G. *Sultan*—H. H. Sayyid Sir Khalifa bin Harub. *Capital*—Zanzibar.

AMERICA**BERMUDA**

Population 32,086 (1940)
Crown Colony with elected Assembly. *Governor*—Admiral Sir Ralph Leatham. *Capital*—Hamilton.

BRITISH GUIANA

Population 337,039 (1937)
Crown Colony. *Governor*—Sir Charles Woolley, K.C.M.G. *Capital*—Georgetown.

BRITISH HONDURAS

Population 62,512 (1943)
Crown Colony. *Governor and Commander-in-Chief*—Sir John A. Hunter, K.C.M.G. *Capital*—Belize.

FALKLAND ISLANDS

Population 2,485 (1942)
Crown Colony. *Governor*—G. Miles Clifford. *Capital*—Port Stanley.

TRISTAN DA CUNHA

Population 222 (1944)
Principal Settlement—Edinburgh.
Tristan da Cunha is a dependency of the Island of St. Helena.

WEST INDIES

At the British West Indies Conference held in Jamaica during 1947, steps were taken for the federation of the British territories in the Caribbean.

A Planning Committee, with representatives from Leeward Islands, Jamaica, British Guiana, British Honduras, Trinidad, Barbados, St. Vincent, St. Lucia, Dominica and Grenada, will lay the groundwork and make recommendations relating to fiscal and tariff policies, legislation, unification of currencies, and co-ordination of public services. This Committee is due to report to the Governments of the British Caribbean territories not later than June 1949.

BAHAMAS

Population 71,474 (1941)
Crown Colony with elected Assembly. *Governor*—Sir W. L. Murphy, K.C.M.G. *Capital*—Nassau.

BARBADOS

Population 203,578 (1944)
Crown Colony with elected Assembly. *Governor*—Sir Grattan Bushe, K.C.M.G.

JAMAICA

Population 1,237,063 (1943)
(Including the Cayman Islands and Turks and Caicos Islands).
Crown Colony with partially elected Assembly. *Captain-General and Governor-in-Chief*—Sir John Huggins, K.C.M.G. *Capital*—Kingston.

LEEWARD ISLANDS

Population 100,447 (1943)
(Including Antigua, St. Christopher and Nevis, Montserrat and the Virgin Islands).
Crown Colony; local legislatures for all except Virgin Islands. *Governor*—(Vacant). *Capital*—St. John's.

TRINIDAD and TOBAGO

Population 535,499 (1943)
Crown Colony. *Governor*—Sir John Shaw, C.M.G. *Capital*—Port of Spain.

WINDWARD ISLANDS

Population 257,000 (1938)
Crown Colony (including separate legislatures for Dominica, Grenada, St. Vincent and St. Lucia). *Governor*—Sir Arthur Grimble, K.C.M.G. *Capital*—St. George's.

OCEANIA**FIJI**

Population 240,641 (1943)
Crown Colony. *Governor and Commander-in-chief of Fiji and High Commissioner for the Western Pacific*—Sir Brian Freeston, K.C.M.G. *Capital*—Suva.

NAURU ISLAND

Population 3,352 (1940)
Mandated Territory. *Administrator*—Mark Ridgeway.

NORFOLK ISLAND

Population 896 (1940)
Administered by Australia. *Administrator*—Alexander Wilson.

PACIFIC ISLANDS

Population 200,000
Including Tonga, Queen Salote, Nukualofa, Du'ie, Pitcairn, Gilbert, Ellice, and British Solomon Is. Protectorate, under a High Commissioner, Sir Brian Freeston, also Governor of Fiji.

PAPUA OR BRITISH NEW GUINEA

Population 340,070 (1941)
Administered by Australia. *Administrator*—Hon. H. Leonard Murray, C.B.E. *Capital*—Port Moresby.

TERRITORY OF NEW GUINEA

Population 684,836 (1941)
Formerly German, now mandated territory of Australian Commonwealth. *Administrator*—Colonel J. K. Murray. *Capital*—Rabaul.

WESTERN SAMOA

Population 68,197 (1945)
Formerly German, now mandated territory of Dominion of New Zealand. *Administrator*—Lt.-Colonel F. W. Voelcker. *Capital*—Tutuila.

COOK ISLANDS

Population 13,365 (est. 1940)
Under the administration of the Dominion of New Zealand. *Resident Commissioner*, H. F. Ayson, C.M.G.; *Residency*—Rarotonga.

THE NEW HEBRIDES

Population 48,600
A group of islands in the South Pacific administered by a British-French Condominium Government. There are French and British High Commissioners. *British High Commissioner*, Sir Brian Freeston. *Residency*, Vila.

AUSTRALIAN ANTARCTIC TERRITORY

The main portion of Antarctica is under the authority of the Commonwealth of Australia, namely, "that part of the territory in the Antarctic Seas which comprises all the islands and territories other than "Adélie land" situated south of the 60th degree of south latitude and lying between the 160th degree of east longitude and the 45th degree of east longitude.

Other parts of Antarctica are administered by the Falkland Islands and by New Zealand.

THE BRITISH NAVY

THE ADMIRALTY

The Royal Navy is governed by the Board of Admiralty in Whitehall, headed by the First Lord of the Admiralty. In addition the Board is comprised of 5 Sea Lords, a Vice Chief of Naval Staff, an assistant Chief of Naval Staff, a Civil Lord, a Parliamentary and Financial Secretary, and a Permanent Secretary. The Civil Lord and the Parliamentary and Financial Secretary are Ministers of the Government, but not in the Cabinet. The King is an Admiral of the Fleet.

TRAINING

Officers of the Royal Navy consist of:

Officers R.N. who are permanent Service Officers.

Those of the Executive Branch are entered either at the age of 13 years and 4 months for Dartmouth College, or between the ages of 17 yrs. 4 mths. and 18 yrs. 4 mths. Those of the Engineering Branch and of the Supply and Secretariat Branch are mostly entered between the same ages.

Scholarships are given for Dartmouth and arrangements are made to give assistance to parents of those entering between the ages of 17 yrs. 4 mths., and 18 yrs. 4 mths., where the means of the parents render it desirable. Cadetships are also obtainable in the Electrical Branch between the ages of 17-19 years. Similar financial assistance is given.

Ratings.

Ratings of the Royal Navy are entered according to the duties they are required to perform. These range from those of Seaman and Stoker Mechanic through various semi-skilled branches up to those of the highly skilled Artificer, who is a fully qualified engineering tradesman. For most ratings, the full training required is given after entry.

The engagements on which ratings serve are of two classes, (i) Continuous Service, for which the man undertakes to perform 12 years active service from the date of entry or from the age of 18, whichever is the later, and (ii) Special Service, for which the man undertakes to serve 12 years; 7 years, from the age of 18, or date of entry if later, being with the Fleet, and the balance in the Royal Fleet Reserve. Men nearing the completion of their Continuous Service engagements are eligible to execute a further engagement to enable them to complete the necessary period to qualify for a long service pension.

Boys may enter at about 15 years of age on Continuous Service engagements only, as Seaman Boys or Artificer Apprentices. Adult entries execute either form of engagement according to the requirements of the Service.

Royal Marine ranks are generally subject to similar engagements.

The Royal Naval Reserve.

Before the war this was a Reserve of officers and men with Mercantile Marine experience. During the war it was supplemented by granting temporary commissions to officers recruited from the Merchant Navy.

It is under discussion to reconstitute this reserve on a pre-war basis, but up to date no recruiting into the reserve has taken place since the war.

The Royal Naval Volunteer Reserve.

This is a reserve for officers and men who volunteer to serve in time of emergency with the Royal Navy and who undertake part-time Naval training at R.N.V.R. Divisional Headquarters and periods of full-time training with the Fleet.

Royal Fleet Reserve.

This is composed of ratings who have completed the Active Service portion of their Special Service engagements, men who have been discharged from the Royal Navy before completing their engagements, whose discharge has been conditional on entering the reserve, and volunteers from men who have completed Continuous Service engagements, but do not desire to continue serving to earn pensions. In addition certain ratings with at least three years service on a Hostilities Only engagement may be accepted in the reserve. Royal Fleet Reservists maintain their efficiency by periodic (at least biennial) training with the Fleet. There are no officers in this reserve.

W.R.N.S. (WOMEN'S ROYAL NAVAL SERVICE) (The Wrens)

Admiralty, London, S.W.1

Director, Miss Jocelyn May Woolcomb, C.B.E.

The W.R.N.S. was organised in 1917, demobilised in 1919, and reorganised in April, 1939.

Ranks:

Officers, Director, Superintendent, Chief Officer, First Officer, Second Officer, Third Officer, Acting Third Officer.

Ratings, Chief Wren, Petty Officer Wren, Leading Wren and Wren.

Uniform of a naval type is worn. Age limits 17½ to 45 years.

During the last war members of the W.R.N.S. replaced men in over 100 categories of shore duties with the Navy, Royal Marines and at Naval Air Stations. Except for a few who served at sea in communications work on board troop transports during hostilities, the Wrens do not serve in sea-going ships. Officers and ratings of the W.R.N.S. are liable for service overseas and during the last war, served in all five continents.

In May, 1946, it was announced that the W.R.N.S. was to continue as a permanent feature of the Royal Navy.

THE BRITISH ARMY

Before the Norman Conquest every freeman between the ages of 15 and 60 capable of bearing arms, was bound to bear arms in defence of his country at the call of the King. This national militia was partially, but never wholly, superseded by the feudal system, introduced by William I, under which lands were held in return for units of cavalry and infantry which had to serve for 40 days at the cost of the lord. In addition, kings frequently maintained mercenaries, first out of their private funds and later out of the royal revenues. Parliamentary consent to the maintenance of an army was established in the seventeenth century as a result of a struggle between the Commons and the Stuarts. The standing army became a national institution under Charles II, and the Mutiny Act, passed at the accession of William III. in 1689, formed the basis of army

discipline. The Mutiny Act after enlargement and change from time to time, is now replaced by the Army Act, constitutional control being assured by the Army and Air Force (Annual) Act which goes annually before Parliament and brings the Army Act into force for one year.

The British Army is made up of (i) the Regular Forces with their Reserves, including the Militia and the Supplementary Reserve and (ii) the Territorial Army including the T.A. Reserve.

THE TERRITORIAL ARMY

In the 1939-1945 war, the Territorial Army and Regular Army units and formations served together in all theatres. No difference was made in organization or employment. The Territorial Army ceased to exist as a separate entity.

In 1947 the Territorial Army was reconstituted to form with the Regular Army a balanced force of all arms. The air defence of Great Britain is entrusted almost entirely to the Territorial Army. Administrative as well as operational units of the Territorial Army of all branches and services now form a component part of the forces of the United Kingdom.

Volunteers are now (1947) being recruited to form a nucleus for training cadres. The modern Territorial Army is being formed on a basis of volunteers and National Service men, the former being mostly officers and N.C.O.s with war experience. It is the intention to form the National Service men into units and formations on this framework. National Service men will serve as reservists in the Territorial Army for six years after one year's full time National Service training in the Regular Army. The Land Forces of the United Kingdom will, after 1950, consist of Regular Army forces and the Territorial Army composed of both the volunteer and National Service elements, and will be available for service in the United Kingdom or anywhere abroad whenever required.

ORGANIZATION

The Secretary of State for War is the President of the *Army Council*. The members of the council are responsible for different branches of Army organization such as, operations and training, administration and discipline, and supplies and transport.

The British Army at home and overseas is divided up into certain administrative commands. The command headquarters, commanded by a Lieut.-General, controls a number of districts which are each commanded by a Maj.-General.

An *Army Headquarters* is commanded by a General or a Lieut.-General and controls a varying number of corps down to a minimum of two corps. In addition, there are army troops consisting of supporting arms and services.

A *Corps* is commanded by a Lieut.-General. The headquarters controls a varying number of divisions, either Infantry, Armoured or Airborne, together with its quota of corps troops.

A *Division* has a fixed organisation and is commanded by a Maj.-General. There are three types of division: the Infantry Division, Armoured Division and the Airborne Division composed of two or three Brigades, and divisional troops.

An *Infantry Brigade* is commanded by a Brigadier and consists of three battalions and ancillary troops. The Infantry Brigade in an Armoured Division, however, has four Inf. Battalions, to balance against the four Armoured Regiments comprising the Armoured Brigade in the Armoured Division.

An *Infantry Battalion* is commanded by a Lieut.-Colonel and consists of battalion headquarters, headquarters company, a support company and four rifle companies. The headquarters company and support company are each commanded by a Captain. Each rifle company is commanded by a Major and consists of three platoons each commanded by a Subaltern.

Besides the major fighting arms, i.e. Royal Armoured Corps, Royal Artillery and Infantry, there are a number of technical and specialist Corps.

THE ARMY CADET ORGANIZATION

This voluntary organization is organized into two bodies, the Junior Training Corps, with some 40,000 cadets, who are all schoolboys, and the Army Cadet Force with some 115,000 cadets, the majority of whom are working lads.

The training of the Junior Training Corps is predominantly of the pre-service type, with a strong bias towards stimulating latent powers of leadership. Cadet training in the Army Cadet Force aims at providing a high standard of citizenship as well as meeting the objectives of pre-service training. During the late war, over 50 per cent of officers were ex-cadets, and at the present time 20 out of 21 qualified ex-cadets are under training as officers, or have reached non-commissioned rank within a few months of joining the Army.

Government financial grants average about £1 4s 0d. a year for each cadet, and in addition there is considerable assistance in kind and in travel. Clothing and equipment are issued; there is free travel to and from annual camps and courses, and free rations at authorized courses. Officers' out-of-pocket expenses are met. The cadets are closely linked to the regimental traditions of Regular Army units, and come in for a substantial degree of personal service from the Army.

WOMEN'S SERVICES

Queen Alexandra's Imperial Military Nursing Service, and the *Territorial Army Nursing Service*—are responsible, under R.A.M.C. Officers, for the nursing services of the army. With their reserves, they consist of nursing officers who are state registered nurses.

The *Auxiliary Territorial Service* is the Women's "Corps" of the army, and its members are employed in replacement of soldiers on duties suitable for women, including secretarial, domestic and transport duties. They also provide at home, and in certain overseas theatres personnel for "mixed" AA gun and searchlight units, and skilled technicians, tradeswomen and signals operators.

THE ROYAL AIR FORCE

The separate existence of the Royal Air Force dates back to April 1st, 1918.

The Royal Air Force is administered by the Air Council which consists of:

The Secretary of State for Air (President of the Air Council).

The Parliamentary Under-Secretary of State (Vice-President).

The Chief of the Air Staff.

The Air Member for Personnel.

The Air Member for Supply and Organisation.

The Air Member for Technical Services.

*The Vice-Chief of the Air Staff.

*The Controller of Supplies (Air) in the Ministry of Supply.

*The Permanent Under-Secretary of State (Secretary).

*"Additional" Members appointed by the Secretary of State under powers given to him by the Order in Council which lays down the constitution of the Air Council.

The Secretary of State is responsible to His Majesty the King and Parliament for all the business of the Air Council.

THE AIR MINISTRY

The Air Ministry is organised in five departments, as below:

The Department of the *Chief of the Air Staff* (C.A.S.).

The Chief of the Air Staff is the senior Air Member of Council and principal adviser of the Secretary of State on all the Service aspects of the administration of the Royal Air Force. He is responsible for all questions of Air Force policy and planning, for advice on the conduct of air operations for all training other than technical training, and for the fighting efficiency of the Royal Air Force. He is assisted by the Vice-Chief of the Air Staff and the Assistant Chiefs of the Air Staff, each of whom is responsible for certain duties.

The Department of the *Air Member for Personnel* (A.M.P.).

The Air Member for Personnel is responsible for the personnel policy and administration, other than training, of the Royal Air Force and the Women's Auxiliary Air Force. This includes questions of manpower; conditions of service for all types of R.A.F. and W.A.A.F. personnel; discipline; ceremonial, honours and awards; appointments; exits, promotions and postings; and casualties. He is also responsible for the welfare of R.A.F. and W.A.A.F. personnel including the religious, educational and medical services.

The Department of the *Air Member for Supply and Organisation* (A.M.S.O.).

The Air Member for Supply and Organisation is responsible for the organisation of the Royal Air Force; for the provision of equipment, stores and foodstuffs; for transportation; and for works, buildings and land.

The Department of the Air Member for Technical Services (A.M.T.S.).

The Air Member for Technical Services is responsible for technical training and for the control, co-ordination and direction of the technical services of the R.A.F., viz., engineering, armament and the technical aspects of signals. The operational aspects of signals and the use of weapons are the responsibility of the Chief of the Air Staff.

The Department of the Permanent Under-Secretary of State (P.U.S.).

The Permanent Under-Secretary of State is the Accounting Officer of the Air Ministry and as such is responsible for financial advice and for the control of all expenditure; for accounting to Parliament for the expenditure of public money and stores; and for the negotiation and placing of contracts. He is also Secretary of the Air Council and in that capacity is responsible for the efficient working of the Air Ministry as a Department of State, for Parliamentary and legal business and for public relations.

The Meteorological Office is organised as part of the Air Ministry. It is responsible for meteorological research and for supplying meteorological information to all users, including units of the Royal Air Force.

HOME COMMANDS

The Home Commands of the R.A.F. are as follows: *Bomber Command* whose function is defined by its title.

Fighter Command. Responsible for the control of offensive and defensive fighter operations; also for operational control of the Royal Observer Corps and of A.A. Commands.

Coastal Command. Responsible for reconnaissance over the sea; in conjunction with the Royal Navy, for protection of shipping at sea and for attack against enemy shipping and submarines; also for meteorological reconnaissance, photographic reconnaissance and air/sea rescue.

Transport Command. (Formed in March, 1943, formerly Ferry Command). Responsible for the study, development and training of all air transport operations, including airborne assaults; the organisation and control of air transport operations in support of the R.A.F. and other services; and for operations along the trunk routes, including flight delivery of aircraft between theatres.

Flying Training Command. Responsible for the control of Elementary Flying Training Schools, Senior Flying Training Schools, Advanced Flying Units and the training and control of flying instructors and Flying Instructors Schools.

Technical Training Command. Responsible for training ground personnel.

Maintenance Command. Responsible for organising, storing and delivering all technical and non-technical supplies.

Reserve Command. Responsible for the non-regular air forces, i.e., the Reserves (including the R.A.F.V.R.), the Auxiliary Air Force, University Air Squadrons and the Air Training Corps.

OVERSEAS COMMANDS

Overseas Commands are forces of various types of Squadrons and Service Units assigned to specific areas. The main Overseas Commands of the R.A.F. in September, 1947, are the Mediterranean and Middle East Command, Air Command, Far East, and the British Air Forces of Occupation (Germany). This latter Command, which was set up in July, 1945, is responsible for the execution of measures connected with the disarmament of the German Air Force in the British area of occupation in Germany and, in conjunction with the Army, for the enforcement of the terms of surrender. Similar duties are undertaken in Japan by the R.A.F. Component of the British Commonwealth Occupation Force (Japan).

The Royal Observer Corps is a uniformed civilian organisation administered by the Air Ministry. In wartime the duties of members of the Corps include the identification and plotting of aircraft flying over Great Britain.

The Women's Auxiliary Air Force was instituted to make possible substitution of women for men in certain ground appointments and trades throughout the Royal Air Force organisation. This substitution has given excellent results and W.A.A.F. officers and airwomen are employed on most non-combatant ground duties of the R.A.F., including the highly-skilled trades.

The Women's Forces will be continued on a voluntary basis as a permanent feature of the Forces of the Crown and in accordance with this decision the W.A.A.F. will be incorporated, with such alterations in title as may be appropriate, in the Royal Air Force.

Air Training Corps. Provides for the spare time training of young men over 15½ who wish to join the Royal Air Force or the Fleet Air Arm in the future.

BRITAIN'S AUXILIARY AND NATIONAL SERVICES

A list of Civil Defence organizations, which were active during World War II, with descriptions, names and addresses of directors, etc., was included in the Canadian Almanac for 1945 and previous years. Most of the Civil Defence Services were disbanded in 1945, but a few still remain in operation mostly on a reduced scale, and these are shown below:

BRITISH RED CROSS SOCIETY

3 BELGRAVE SQUARE, LONDON, S.W.

Much of the war work of this Society has continued pending the complete demobilization of the British Forces.

N.A.A.F.I.

NAVY, ARMY AND AIR FORCE INSTITUTES.

Registered Address: Imperial Court, Kennington Lane, S.E.

Secretary F. H. Crosier
This organization is the officially recognized Co-operative Society for all soldiers, sailors and airmen.

MECHANIZED TRANSPORT CORPS (M.T.C.)

34 LOWER BELGRAVE STREET, LONDON, S.W.

WOMEN'S TRANSPORT SERVICE (F.A.N.Y.)

31a WILTON PLACE, KNIGHTSBRIDGE, LONDON, S.W.

THE NATIONAL COUNCIL OF SOCIAL SERVICE
Head Office: 26 Bedford Square, London, W.C. 1
President: Sir Malcolm Stewart, Bt., O.B.E., D.L.
Secretary: G. E. Haynes.

This Council was founded in 1919. It incorporates representatives of the principal voluntary organizations and statutory authorities.

The council provides the secretariat of various consultative groups concerned with public welfare, and services undertaken by the Council include the development of social and cultural activities through local organizations, e.g., Village Halls, Community Centres, Citizens' Advice Bureaux, etc.

WOMEN'S VOLUNTARY SERVICES

41 TOTHILL STREET, WESTMINSTER, S.W.

Chairman The Dowager Marchioness of Reading
General Secretary Miss M. E. Nanson

This organization, originally formed in 1937 as an emergency Home Service in the event of war, now continues its social service activities covering a wide field, supported by government funds.

WOMEN'S INSTITUTES

NATIONAL FEDERATION OF WOMEN'S INSTITUTES
PUDEPHATS FARM, MARKYATE, HERTS.

President Lady Denman.

WOMEN'S LAND ARMY

Ministry of Agriculture, Balcombe, Hayward's Heath, Sussex.

Owing to the urgent need for agricultural labour this organization is being continued to meet post-war conditions.

THE CIVIL NURSING RESERVE

Ministry of Health, Whitehall, S.W.

SEA CADET CORPS.

This is an organization run by the Navy League and recognized officially by the Admiralty. Its object is to encourage boys towards seafaring careers by

providing preliminary training from the age of 12 in local units.

ROYAL NAVAL VOLUNTEER SUPPLEMENTARY RESERVE
It was announced by the Admiralty in September, 1946 that the R.N.V.S.R. was to be reconstituted. It is open to officers who have held temporary commissions in the Royal Navy, the Royal Naval Reserve or the Royal Naval Volunteer Reserve, since Sept. 2, 1939.

They must be prepared to be called up for Naval service under a Royal proclamation. Officers are enrolled in the substantive rank that they held on dispersal.

They do not receive uniform allowance, pay, allowances, or retainers. Officers of the R.N.V.S.R. are affiliated to one of the R.N.V.R. Divisions. Where there is no R.N.V.R. H.Q., they may form their own unit.

THE AUXILIARY AIR FORCE

It was announced in June, 1946, that the Auxiliary Air Force is being re-formed. Recruiting is confined to officers and men who have served with the R.A.F., including the A.A.F. The re-formation of the Force is part of the scheme to maintain and train an adequate reserve of flying and ground personnel.

THE ROYAL INSTITUTE OF INTERNATIONAL AFFAIRS

10 St. James's Square, London, W.1.

Chairman of Council, Viscount Astor; *Director General*, Ivison S. Macadam, C.B.E., M.V.O.; *Director of Studies*, Arnold J. Toynbee, Hon.D.Litt., F.B.A.; *Director of Information Services*, H. C. Holme; *Research Secretary*, Margaret Cleeve, O.B.E.; *Secretary*, J. R. L. Potter.

Founded in 1920 to encourage and facilitate the scientific study of international questions.

THE BRITISH COUNCIL

Chairman, Gen. Sir Ronald Adam, Bt., G.C.B., D.S.O., O.B.E.

Headquarters, 3, Hanover Street, London, W.1.

(Established in 1934, granted Royal Charter in 1940). The Council exists to develop closer cultural relations between the United Kingdom and other countries for the purpose of benefiting the British Commonwealth of Nations.

In July, 1947, the Council had staffs in most countries. Its publications, films and other materials are distributed also in a number of other countries in which it is not directly represented.

THE TRAVEL ASSOCIATION OF THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND

(Tourist Division of the British Tourist and Holidays Board)

Director General: J. G. Bridges, M.B.E.
General Manager and Secretary: H. S. Hydes.
Information Centre: 66, Whitcomb Street, Leicester Square, W.C.2.

Offices: 6, Arlington Street, St. James's, S.W.1.

The principal objects for which the Association is established are: To increase the number of visitors from overseas to Great Britain and Northern Ireland, To stimulate the demand for British goods and services and to promote international understanding.

*BRITISH CUSTOMS DUTIES ON IMPORTS

Under the British Import Duties Act, 1932, a duty of customs, known as the "general ad valorem duty", equal to 10 per cent of the value of the goods, is chargeable on all goods imported into the United Kingdom, with certain exceptions. On specified classes of goods "additional duties" are chargeable as well as the general ad valorem duty. These additional duties are imposed by Treasury Orders made in accordance with the provisions of the Import Duties Act, 1932. Certain goods are exempt.

The Ottawa Agreements Act, 1932, provided for the charge of duty on certain goods, mainly foodstuffs, of non-Empire origin.

Under the Safeguarding of Industries Act, 1921, Key Industry duty is chargeable on goods such as optical glass and optical instruments, scientific instruments and synthetic organic chemicals.

Duty is also chargeable under other enactments, the main classes of goods liable being, Beef and Veal, Beer, Hydrocarbon Oils, Silk, Spirits, Sugar, Tobacco and Wine. War Budgets have imposed increased duties on most of these goods.

Goods of approved Canadian origin coming within the scope of the above Acts are admitted either free of duty or at a preferential rate.

IMPERIAL PREFERENCE

The general conditions governing admission of imported goods to Imperial Preference are that the goods must be shown to the satisfaction of the Commissioner of Customs and Excise to have been consigned from and grown, produced or manufactured in the British Empire. Manufactured articles are not entitled to Preference unless a prescribed proportion of their value is derived from expenditure of a prescribed kind which has been incurred in the British Empire or the United Kingdom in respect of materials grown or produced or work done in the British Empire or the United Kingdom. Different proportions of value have been prescribed for different classes of manufactured goods.

Full information as to the qualifications for and method of claiming preference may be obtained from the Secretary, H. M. Customs, City Gate House, Finsbury Square, London E.C.2, from any Collector of Customs and Excise or from H.M. Trade Commissioners and Trade Correspondents in the Overseas Dominions; also from Department of Trade and Commerce Foreign Tariffs Division, Ottawa.

Schedules of all dutiable goods and rates of duty are included in the "Customs and Excise Tariff of the United Kingdom and Northern Ireland," published periodically by H. M. Stationery Office, York House, Kingsway, London, W.C. 2, with amendments.

IMPORT LICENCES

Under the Import of Goods (Control) Orders 1940, as amended, no goods (other than goods consigned from the Channel Islands) may be imported into the United Kingdom except under the authority of a licence granted by the Board of Trade. Separate licences are not, however, required for limited lists of goods consigned from all countries or Empire countries respectively where Open General Licences have been issued.

Details of the goods covered by these Open General licences are published from time to time in the Board of Trade Journal and in "Notices to Importers" issued by the Import Licensing Department of the Board of Trade.

*The Geneva Agreement, (Nov. 1947) may modify some of the above statements.

BIRTH, MARRIAGE AND DEATH CERTIFICATES—GREAT BRITAIN

The Central Registry Office for England and Wales of Births, Marriages and Deaths is General Register Office, Somerset House, London, W.C.2.

For Copies of Certificates, write to the Registrar-General.

Applications should be sent with money order payable in United Kingdom for 5/1, which covers search and cost of one certificate.

POPULATION OF CITIES AND TOWNS

The following table gives a list of Cities and Towns of 1,000 and over, with populations. The figures given for Alberta, Manitoba and Saskatchewan are those of the 1946 Dominion Census of the prairie provinces. The latest official figures available for the other provinces are those of the Dominion Census 1941. The populations of all organized Cities, Towns and Villages according to the 1941 Census (Prairie Provinces 1946) are shown immediately to the right of names in alphabetical list of "Post Offices in Canada" commencing on page 88.

ALBERTA				MANITOBA			
Cities and Towns	1946 Census	1941 Census	1931 Census	Cities and Towns	1946 Census	1941 Census	1931 Census
CITIES:				CITIES:			
Calgary	100,044	88,904	83,761	Brandon	17,551	17,383	17,082
Drumheller	2,659	2,748	2,987	Portage la Prairie ..	7,620	7,187	6,597
Edmonton	113,116	93,817	79,197	St. Boniface	21,613	18,157	16,305
Lethbridge	16,522	14,612	13,489	Winnipeg	229,045	221,960	218,785
Medicine Hat	12,859	10,571	10,300	Winnipeg (Greater) ..	307,494	290,540	284,129
Red Deer	4,042	2,924	2,344	TOWNS:			
Wetaskiwin	2,645	2,318	2,125	Altona (village)	1,065	.....	.....
TOWNS:				Beausejour	1,181	1,161	1,139
Beverly	1,171	981	.....	Brooklands (village) ..	2,728	2,240	2,462
Blairmore	1,767	1,731	1,629	Carman	1,555	1,455	1,418
Brooks	1,091	888	.....	Dauphin	4,637	4,662	3,971
Camrose	2,967	2,598	2,258	Flin Flon (Mun. Dis.) ..	7,595	6,860	.....
Cardston	2,334	1,864	1,672	Gimli	1,045	853	.....
Clareholm	1,306	1,265	1,156	Killarney	1,091	1,051	1,003
Coleman	1,809	1,870	1,704	Minnedosa	1,837	1,636	1,680
Edson	1,571	1,499	1,547	Morden	1,690	1,427	1,416
Grande Prairie	2,267	1,724	1,464	Neepeawa	2,468	2,292	1,910
Hanna	1,756	1,622	1,490	Selkirk	5,408	4,915	4,486
High River	1,674	1,430	1,459	Souris	1,517	1,346	1,661
Innisfail	1,272	1,223	1,024	Stonewall	1,071	1,020	1,031
Lacombe	1,808	1,603	1,259	Swan River	1,175	1,129	968
Lloydminster (pt.) ..	698	572	539	The Pas	3,102	3,181	4,030
(See also Sask.)				Transcona	6,132	5,495	5,747
Macleod	1,649	1,912	1,447	Virden	1,597	1,619	1,590
Magrath	1,295	1,207	1,224	Winkler (village)	1,164	957	.....
Olds	1,521	1,337	1,056	NEW BRUNSWICK			
Peace River	997	873	.....	Cities and Towns	1941 Census	1931 Census	1921 Census
Pincher Creek	1,148	994	.....	CITIES:			
Ponoka	1,468	1,306	836	Fredericton	10,062	8,830	8,114
Raymond	2,116	2,089	1,849	Moncton	22,763	20,689	17,488
Redcliff	1,289	1,111	1,192	Saint John	51,741	47,514	47,166
Rocky Mtn. House ..	1,017	800	.....	TOWNS:			
St. Paul	1,187	1,018	938	Bathurst	3,554	3,300	3,327
Stettler	1,499	1,295	1,219	Campbellton	6,748	6,505	5,570
Taber	1,760	1,331	1,279	Chatham	4,082	4,017	4,506
Vegreville	1,563	1,696	1,659	Dalhousie	4,508	3,974	1,958
Vermilion	1,630	1,408	1,270	Devon	2,337	1,977	1,824
Wainwright	1,261	980	.....	Edmundston	7,096	6,430	4,035
BRITISH COLUMBIA				Grand Falls	1,806	1,556	1,327
Cities and Towns	1941 Census	1931 Census	1921 Census	Marysville	1,651	1,512	1,614
CITIES: Alberni				Milltown	1,876	1,735	.....
Chilliwack	3,675	2,461	1,767	Newcastle	3,781	3,383	.....
Courtenay	1,737	1,219	810	St. Andrews	1,167	1,207	1,065
Cranbrook	2,568	3,067	2,725	St. George	1,169	1,087	1,110
Creston (village) ..	1,153	695	.....	St. Leonard	1,095	.....	.....
Duncan	2,189	1,843	1,178	St. Stephen	3,306	3,437	3,452
Fernie	2,545	2,732	4,343	Sackville	2,449	2,234	2,173
Grand Forks	1,259	1,298	1,469	Shediac	2,187	1,883	1,973
Kamloops	5,959	6,167	4,501	Sunny Brae	1,368	1,364	1,171
Kelowna	5,118	4,655	2,520	Sussex	3,027	2,252	2,198
Ladysmith	1,706	1,443	1,967	Woodstock	3,593	3,259	3,380
Merritt	940	1,296	1,721	NOVA SCOTIA			
Mission (village) ..	1,957	1,314	.....	Cities and Towns	1941 Census	1931 Census	1921 Census
Nanaimo	6,635	6,745	9,088	CITIES:			
Nelson	5,912	5,992	5,230	Halifax	70,488	59,275	58,372
New Westminster	21,967	17,524	14,495	Sydney	28,305	23,089	22,545
North Vancouver ..	8,914	8,510	7,652	TOWNS:			
Port Alberni	4,584	2,356	1,050	Amherst	8,620	7,450	9,998
Port Coquitlam	1,539	1,312	2,148	Antigonish	2,157	1,764	1,746
Port Moody	1,512	1,260	1,030	Bridgetown	1,020	1,126	1,086
Prince George	2,027	2,479	2,053	Bridgewater	3,445	3,262	3,147
Prince Rupert	6,714	6,350	6,393	Canso	1,418	1,575	1,626
Revelstoke	2,106	2,736	2,782	Dartmouth	10,847	9,100	7,899
Roseland	3,657	2,848	2,097	Digby	1,657	1,412	1,230
Trail	9,392	7,573	3,020	Dominion	3,279	2,846	2,390
Vancouver	275,353	246,593	117,217	Glace Bay	25,147	20,706	17,007
Vancouver (Greater) ..	351,491	308,340	.....	Inverness	2,975	2,900	2,963
Vernon	5,209	3,937	3,685				
Victoria	44,068	39,082	38,727				

NOVA SCOTIA—Continued

Cities and Towns	1941 Census	1931 Census	1921 Census
Joggins.....	1,109	1,000	1,732
Kentville.....	3,928	3,033	2,717
Liverpool.....	3,170	2,669	2,294
Lockport.....	1,084	973	.....
Louisburg.....	1,012	971	1,152
Lunenburg.....	2,856	2,727	2,792
Mahone Bay.....	1,025	1,065	1,177
Middleton.....	1,172	904	.....
Mulgrave.....	1,057	975	.....
New Glasgow.....	9,210	8,858	8,974
New Waterford.....	9,302	7,745	5,615
North Sydney.....	6,836	6,139	6,585
Oxford.....	1,297	1,133	1,402
Parrsboro.....	1,971	1,919	2,748
Pictou.....	3,069	3,152	2,988
Pt. Hawkesbury.....	1,031	1,011	869
Shelburne.....	1,605	1,474	1,360
Springhill.....	7,170	6,355	5,681
Stellarton.....	5,351	5,002	5,312
Sydney Mines.....	8,198	7,769	8,327
Trenton.....	2,699	2,613	2,844
Truro.....	10,272	7,901	7,562
Wedgeport.....	1,327	1,294	1,424
Westville.....	4,115	3,946	4,550
Windsor.....	3,436	3,032	3,591
Woolville.....	1,944	1,818	1,743
Yarmouth.....	7,790	7,055	7,073

ONTARIO

Cities and Towns	1941 Census	1931 Census	1921 Census
CITIES:			
Belleville.....	15,710	13,790	12,206
Brantford.....	31,948	30,107	29,440
Chatham.....	17,369	14,569	13,256
†Cornwall.....	14,117	11,126	7,419
Fort William.....	30,585	26,277	20,541
Galt.....	15,346	14,006	13,216
Guelph.....	23,273	21,075	18,128
Hamilton.....	166,337	155,547	114,151
Hamilton (Greater).....	176,110	163,710	.....
Kingston.....	30,126	23,439	21,753
Kitchener.....	35,657	30,793	21,763
London.....	78,264	71,148	60,959
Niagara Falls.....	20,589	19,046	14,764
North Bay.....	15,599	15,528	10,692
Oshawa.....	26,813	23,439	11,940
Ottawa.....	154,951	126,872	107,843
Ottawa (Greater).....	215,022	175,988	.....
Owen Sound.....	14,002	12,839	12,190
Peterborough.....	25,350	22,327	20,994
Port Arthur.....	24,426	19,818	14,886
St. Catharines.....	30,275	24,753	19,881
St. Thomas.....	17,132	15,430	16,026
Sarnia.....	18,734	18,191	14,877
Sault Ste. Marie.....	25,794	23,082	21,092
Stratford.....	17,038	17,742	16,094
Sudbury.....	32,203	18,518	8,621
Toronto.....	667,457	631,207	521,893
Toronto (Greater).....	900,491	810,467	.....
†Waterloo.....	9,025	8,095	5,883
Welland.....	12,500	10,709	8,654
Windsor.....	105,311	*98,179	38,591
Windsor (Greater).....	121,112	110,385	.....
Woodstock.....	12,461	11,395	9,935
TOWNS: Alexandria.....			
Alliston.....	2,175	2,006	2,195
Almonte.....	1,733	1,355	1,376
Amherstburg.....	2,543	2,415	2,426
Arnprior.....	2,853	2,759	2,769
Aurora.....	3,895	4,023	4,077
Aylmer.....	2,726	2,587	2,307
Barrie.....	2,478	2,283	2,194
Blenheim.....	9,725	7,776	6,936
Blind River.....	1,952	1,737	1,565
Bowmanville.....	2,619	2,805	1,843
Bracebridge.....	4,113	4,080	3,233
Brampton.....	2,341	2,436	2,451
Brockville.....	6,020	5,532	4,527
Burlington.....	11,342	9,736	10,043
	3,815	3,046	2,709

ONTARIO—Continued

Cities and Towns	1941 Census	1931 Census	1921 Census
Cache Bay.....	1,004	1,151	926
Campbellford.....	3,018	2,744	2,890
Capreol.....	1,641	1,684	1,287
Carleton Place.....	4,305	4,105	3,841
Chesley.....	1,701	1,699	1,708
Clinton.....	1,896	1,789	2,018
Cobalt.....	2,376	3,885	4,449
Cobourg.....	5,973	5,834	5,327
Cochrane.....	2,844	3,963	2,655
Collingwood.....	6,270	5,809	5,882
Coniston.....	2,245	.....	.....
Copper Cliff.....	3,732	3,173	2,597
Deseronto.....	1,261	1,476	1,847
Dresden.....	1,662	1,529	1,339
Dryden.....	1,641	1,326	1,019
Dundas.....	5,276	5,026	4,978
Dunnville.....	4,028	3,405	3,224
Durham.....	1,700	1,750	1,494
Eastview.....	7,966	6,686	5,324
Elmira.....	2,012	2,170	2,016
Englehart.....	1,262	1,210	759
Essex.....	1,935	1,954	1,588
Forest.....	1,670	1,480	1,422
Fort Erie.....	6,595	2,383	.....
Fort Francis.....	5,897	5,470	3,109
Gananoque.....	4,044	3,592	3,604
Georgetown.....	2,562	2,288	2,061
Geraldton.....	2,979	.....	.....
Goderich.....	4,557	4,491	4,107
Gravenhurst.....	2,122	1,864	1,476
Grimsby.....	2,331	2,198	2,004
Haileybury.....	2,268	2,813	3,743
Hanover.....	3,290	3,077	2,781
Harriston.....	1,305	1,296	1,263
Harrow.....	1,166	989	.....
Hawkesbury.....	6,263	5,177	5,544
Hespeler.....	3,058	2,752	2,246
Huntsville.....	2,800	2,817	2,246
Ingersoll.....	5,782	5,233	5,150
Iroquois Falls.....	1,302	1,476	1,178
Kapuskasing.....	3,431	3,819	926
Keewatin.....	1,481	1,422	1,327
Kenora.....	7,745	6,766	5,407
Kincardine.....	2,507	2,465	2,077
Kingsville.....	2,317	2,174	1,783
Larder Lake.....	1,464	.....	.....
Leamington.....	5,858	4,902	3,675
Leaside.....	6,183	938	.....
Lindsay.....	8,403	7,505	7,620
Listowel.....	3,013	2,676	2,476
Little Current.....	1,088	1,101	923
Mattawa.....	1,971	1,631	1,462
Meaford.....	2,662	2,624	2,650
Merrittton.....	2,993	2,523	2,544
Midland.....	6,800	6,920	7,016
Milton.....	1,964	1,839	1,873
Mimico.....	8,070	6,800	3,751
Mitchell.....	1,777	1,588	1,800
Mount Forest.....	1,892	1,801	1,718
Napanee.....	3,405	3,497	3,038
New Liskeard.....	3,019	2,880	2,268
Newmarket.....	4,026	3,748	3,626
New Toronto.....	9,504	7,148	2,669
Niagara.....	1,541	1,228	1,357
Oakville.....	4,115	3,857	3,293
Orangeville.....	2,718	2,614	2,187
Orillia.....	9,798	8,183	8,774
Palmerston.....	1,418	1,543	1,523
Paris.....	4,637	4,137	4,368
Parry Sound.....	5,765	3,512	3,546
Pembroke.....	11,159	9,368	7,875
Penetanguishene.....	4,521	4,035	4,037
Perth.....	4,458	4,099	3,790
Petrolia.....	2,801	2,596	3,148
Pictou.....	3,901	3,580	3,356
Port Colborne.....	6,993	6,503	3,415
Port Hope.....	5,055	4,723	4,456
Prescott.....	3,223	2,984	2,636
Preston.....	6,704	6,280	5,423
Rainy River.....	1,205	1,402	1,444
Renfrew.....	5,511	5,296	4,906
Ridgetown.....	1,944	1,952	1,855

*Includes East Windsor, Sandwich and Walkerville now annexed to Windsor.

†Cornwall became a city Dec. 31, 1944.

‡Waterloo became a city in 1947.

ONTARIO—Continued

Cities and Towns	1941 Census	1931 Census	1921 Census
Riverside.....	4,878	4,432	1,155
Rockland.....	2,040	2,118	3,496
St. Marys.....	3,635	3,802	3,847
Seaforth.....	1,668	1,686	1,829
Simcoe.....	6,037	5,226	3,953
Sioux Lookout.....	1,756	2,088	1,127
Smiths Falls.....	7,159	7,108	6,790
Southampton.....	1,600	1,489	1,537
Stayner.....	1,085	1,019	972
Strathroy.....	3,016	2,964	2,691
Sturgeon Falls.....	4,576	4,234	4,125
Tecumseh.....	2,412	2,129	978
Thessalon.....	1,316	1,632	1,651
Thorold.....	5,305	5,092	4,825
Tilbury.....	2,155	1,992	1,673
Tillsonburg.....	4,002	3,385	2,974
Timmins.....	28,790	14,200	3,843
Trenton.....	8,233	6,276	5,902
Uxbridge.....	1,406	1,325	1,456
Vankleek Hill.....	1,435	1,380	1,499
Walkerton.....	2,679	2,431	2,344
Wallaceburg.....	4,986	4,326	4,006
Weston.....	5,740	4,723	3,166
Whitby.....	5,904	5,046	2,800
Warton.....	1,749	1,949	1,726
Wingham.....	2,030	1,959	2,092

PRINCE EDWARD ISLAND

Cities and Towns	1941 Census	1931 Census	1921 Census
Charlottetown.....	14,821	12,361	12,347
Souris.....	1,114	1,063	1,094
Summerside.....	5,034	3,759	3,228

QUEBEC

Cities and Towns	1941 Census	1931 Census	1921 Census
CITIES: Arvida.....	4,581	1,790	.....
Cap de la Madeleine.....	11,961	8,748	6,738
Chicoutimi.....	16,040	11,877	.....
Drummondville.....	10,555	6,609	.....
Granby.....	14,197	10,587	6,785
Grand Mere.....	8,608	6,461	7,631
Hull.....	32,947	29,433	24,117
Joliette.....	12,749	10,765	9,113
Lachine.....	20,051	18,630	15,404
Lévis.....	11,991	11,724	10,470
Longueuil.....	7,087	5,407	4,682
Montreal.....	903,007	818,517	618,506
Montreal (Greater) [1].....	139,921	1,023,158	.....
Outremont.....	30,751	28,641	13,249
Quebec.....	150,757	130,594	95,193
Quebec (Greater).....	200,814	172,517	.....
Rivière du Loup.....	8,713	8,499	7,703
St. Hyacinthe.....	17,798	13,448	10,859
St. Jean.....	13,646	11,256	7,734
St. Lambert.....	6,417	6,075	3,890
Shawinigan Falls.....	20,325	15,345	10,625
Sherbrooke.....	35,965	28,933	23,515
Sorel.....	12,251	10,320	8,174
Thetford Mines.....	12,716	10,701	7,886
Trois-Rivières.....	42,007	35,450	22,367
Valleyfield (Salaberry-de-Verdun).....	17,052	11,411	9,215
Verdun.....	67,349	60,745	25,001
Westmount.....	26,047	24,235	17,593
TOWNS: Acton Vale.....	2,366	1,753	1,549
Amos.....	2,862	2,153	1,488
Arthabaska.....	1,883	1,608	1,234
Asbestos.....	5,711	4,396	.....
Aylmer.....	3,115	2,835	2,970
Baie-Comeau.....	1,548	.....	.....
Bagotville.....	3,248	2,468	2,204
Beauceville E.....	1,251	975	2,291
Beauharnois.....	3,550	3,729	2,250
Beauport.....	3,725	3,242	3,240
Bedford.....	1,697	1,570	1,669
Beloeil.....	2,008	1,434	1,418
Berthier.....	2,634	2,431	2,193

QUEBEC—Continued

Cities and Towns	1941 Census	1931 Census	1921 Census
Black Lake.....	2,276	2,167	2,656
Bourlamaque.....	1,545	.....	.....
Bromptonville.....	1,672	1,527	2,603
Buckingham.....	4,516	4,638	3,835
Chateauguay.....	1,425	1,067	881
Coaticook.....	4,414	4,044	3,554
Courville.....	2,011	1,678	1,293
Cowansville.....	3,486	1,859	.....
Dolbeau.....	2,847	2,032	.....
Donnacoona.....	3,064	2,631	1,225
Dorion.....	1,292	1,155	.....
Dorval.....	2,048	2,052	1,466
Duparquet.....	1,384	.....	.....
East Angus.....	3,501	3,566	3,802
Farnham.....	4,055	4,205	3,343
Greenfield Park.....	1,819	1,610	1,112
Hampstead.....	1,974	594	.....
Huntingdon.....	1,952	1,619	1,401
Iberville.....	3,454	2,778	2,454
Jonquière.....	13,769	9,448	.....
Kenogami.....	6,579	4,500	2,557
Lachute.....	5,310	3,906	2,592
Laprairie.....	2,986	2,774	2,158
La Salle.....	4,651	2,362	726
La-Tuque.....	7,919	7,871	5,603
L'Assomption.....	1,829	1,576	1,320
Laurentides (St. Lin).....	1,342	1,284	1,150
Laizon.....	7,877	7,084	4,966
Laval des Rapides.....	3,242	2,716	1,989
Lennoxville.....	2,150	1,927	1,554
Louiseville.....	3,542	2,365	1,772
Magog.....	9,034	6,302	5,159
Malarctic.....	2,895	.....	.....
Marieville.....	2,394	1,986	1,748
Matane.....	4,633	.....	.....
Mégantic.....	4,560	3,911	3,140
Montmagny.....	4,585	3,927	4,145
Montreal East.....	2,355	2,242	1,776
Montreal North.....	6,152	4,519	1,360
Montreal West.....	3,474	3,190	1,882
Montreal South.....	1,441	1,164	1,030
Mount Royal.....	4,888	2,174	160
Nicolet.....	3,751	2,868	2,342
Noranda.....	4,576	2,246	.....
Pointe-aux-Trembles.....	4,314	2,970	1,764
Pt. Claire.....	4,536	4,058	2,617
Port Alfred.....	3,243	2,342	1,213
Quebec W.....	3,619	1,813	130
Richmond.....	3,082	2,596	2,450
Rigaud.....	1,222	1,099	939
Rimouski.....	7,009	5,589	3,939
Roberval.....	3,220	2,770	2,068
Rouyn.....	8,808	3,225	.....
Ste. Agathe des Monts.....	3,308	2,949	2,812
Ste. Anne de Bellevue.....	3,006	2,417	2,212
St. Jérôme.....	11,329	8,967	5,491
St. Joseph d'Alma.....	6,449	3,970	850
St. Joseph-de-Grantham.....	5,556	2,812	.....
St. Laurent.....	6,242	5,348	3,232
St. Michel.....	2,056	1,528	493
St. Pierre.....	4,061	4,185	5,835
Ste. Rose.....	2,292	1,661	1,811
Ste. Thérèse.....	4,659	3,292	3,043
St. Tite.....	2,385	1,969	1,783
Scottstown.....	1,273	1,189	987
Temiskaming.....	2,168	1,855	.....
Terrebonne.....	2,209	1,955	2,056
Trois-Pistoles.....	2,176	1,837	1,454
Val-d'Or.....	4,385	.....	.....
Victoriaville.....	8,516	6,213	3,759
Waterloo.....	3,173	2,192	2,063
Windor.....	3,368	2,720	2,330

SASKATCHEWAN

Cities and Towns	1946 Census	1941 Census	1931 Census
CITIES: Moose Jaw.....	23,069	20,753	21,299
North Battleford.....	5,717	4,745	5,986
Prince Albert.....	14,532	12,508	9,905
Regina.....	60,246	58,245	53,209
Saskatoon.....	46,028	43,027	43,291

POPULATION OF CANADA BY PROVINCES

PROVINCE	1947 Estimate	1941 (Census)	1931 (Census)	1921 (Census)	1911 (Census)
Alberta	822,000	796,169	731,605	588,454	374,295
British Columbia	1,044,000	817,861	694,263	524,582	392,480
Manitoba	743,000	729,744	700,139	610,118	461,394
New Brunswick	491,000	457,401	408,219	387,876	351,889
Nova Scotia	621,000	577,962	512,846	523,837	492,338
Ontario	4,189,000	3,787,655	3,431,683	2,933,662	2,527,292
Prince Edward Island	94,000	95,047	88,038	88,615	93,728
Quebec	3,712,000	3,331,882	2,874,255	2,360,665	2,005,776
Saskatchewan	842,000	895,992	921,785	757,510	492,432
Yukon Territory	8,000	4,914	4,230	4,157	8,512
North-West Territories	16,000	12,028	9,723	7,988	6,507
*Royal Canadian Navy	—	—	—	485	—
	12,582,000	11,506,655	10,376,786	8,787,949	7,206,643
Rural		5,254,239	4,804,728	4,435,827	3,933,696
Urban		6,252,416	5,572,058	4,352,122	3,272,947

*Distributed according to naval station or home residence.

POPULATION OF CANADA BY RACIAL ORIGIN

RACIAL ORIGIN	CEN+US 1941	CENSUS 1931	CENSUS 1921	RACIAL ORIGIN	CENSUS 1941	CENSUS 1931	CENSUS 1921
All British Races	5,715,904	5,381,071	4,868,738	Hebrew	170,241	156,726	126,196
All French	3,483,038	2,927,990	2,452,743	Netherlands	212,863	148,962	117,505
Europeans as				Russian	83,708	88,148	100,064
listed below	1,993,444	1,784,366	1,217,542	Italian	112,625	98,173	66,769
Other Europeans	50,482	40,886	29,561	Austrian	37,715	48,639	107,671
Asiatics	74,064	84,548	65,914	Belgian	29,711	27,585	20,234
Indians, Eskimos	125,521	128,890	113,724	Czech, Slovak	42,912	30,401	8,840
Negroes	22,174	19,456	18,291	Finnish	41,683	43,885	21,494
Unspecified	42,028	9,579	21,436	Hungarian, etc.	54,598	40,582	13,181
	11,506,655	10,376,786	8,787,949	Rumanian, etc.	24,689	29,056	13,470
				Other European			
English	2,968,402	2,741,419	2,545,358	Races	50,482	40,886	29,561
Irish	1,267,702	1,230,808	1,107,803	Chinese	34,627	46,519	39,587
Scottish	1,403,974	1,346,350	1,173,625	Japanese	23,149	23,342	15,868
Other British	75,826	62,494	41,952	Other Asiatic			
French	3,483,038	2,927,990	2,452,743	Races	16,288	14,687	10,459
German	464,682	473,544	294,635	Indians, Eskimos	125,521	128,890	113,724
Scandinavian	244,603	228,049	167,359	Negroes	22,174	19,456	18,291
Ukrainian	305,929	225,113	106,721	Not Stated	5,275	9,579	21,436
Polish	167,485	145,503	53,403	Other	36,753	.....	.....
					11,506,655	10,376,786	8,787,949

BIRTH AND DEATH RATES,* CANADA

PROVINCE	LIVING BIRTHS			1946* BIRTH RATE PER 1000 OF POPULATION	DEATHS 1945 AND 1946		DEATH RATE PER 1000 OF POPULATION		EXCESS BIRTHS OVER DEATHS FOR 1946†	INFANT MORTALITY PER 1000 BIRTHS 1946†
	1944	1945	1946†		1945	1946†	1945	1946†		
PRINCE EDWARD ID.	2,286	2,258	2,815	29.9	888	876	9.7	9.3	1,939	34
NOVA SCOTIA	15,598	15,527	17,885	29.2	5,625	6,008	9.1	9.8	11,877	46
NEW BRUNSWICK	13,467	13,693	16,258	33.9	4,865	4,854	10.4	10.1	11,404	65
QUEBEC	102,262	104,283	110,809	30.5	33,348	33,573	9.4	9.2	77,236	55
ONTARIO	78,090	78,974	93,809	22.8	39,499	38,592	9.9	9.4	55,217	37
MANITOBA	16,008	16,253	18,881	26.0	6,550	6,526	8.9	9.0	12,355	47
SASKATCHEWAN	18,138	18,926	20,699	24.9	6,429	6,417	7.6	7.7	14,282	49
ALBERTA	19,372	19,939	22,161	27.7	6,454	6,582	7.8	8.2	15,579	42
BRITISH COLUMBIA	18,999	18,877	22,408	22.4	9,756	10,091	10.3	10.1	12,397	38
Total Canada (ex- clusive of Terri- tories)	284,220	228,730	325,805	26.5	113,414	113,519	9.4	9.2	212,286	47

*By place of residence. †Figures for 1946 are subject to minor revision.

VITAL STATISTICS COMPARED WITH OTHER COUNTRIES

COUNTRY	INFANT MORTALITY PER 1000 BIRTHS	DEATH RATE	BIRTH RATE
CANADA	51	9.4	23.9
UNITED STATES (Birth Reg. Area)	38	10.6	19.8
ENGLAND and WALES	47	11.4	16.0
UNION OF SOUTH AFRICA (WHITES)	43	9.3	26.6
AUSTRALIA	29	9.5	21.8
NEW ZEALAND	28	10.0	23.1
BELGIUM	77	15.7	15.2
FRANCE (86 Departments)	108	16.6	16.4
GERMANY (Territory of 1937)	60	12.6	20.3
SPAIN	93	12.5	22.4
ITALY	99	13.8	18.3
AUSTRIA	60	15.3	20.9

In certain cases final figures are not available and provisional data are shown.

CITIES HAVING OVER 500,000 INHABITANTS

City	Population and Date of Census or Estimate	City	Population and Date of Census or Estimate	City	Population and Date of Census or Estimate
Ahmedabad	591,267 1941	Glasgow	1,132,000* 1939	Naples	929,000 1940
Alexandria	682,101 1937	Gorki		New York	7,454,995 1940
Amsterdam	790,900 1942	(Nijninogorode)	644,116 1939	" (Greater)	11,690,520 1940
Antwerp	522,935* 1943	Hamburg	1,682,220 1939	Odessa	604,223 1939
Bakou	809,347 1939	Hankow	777,993* 1931	Osaka	3,394,200 1939
Baltimore	859,100 1940	Hangchow	637,000 1936	Paris	2,829,746 1936
Bangkok		Havana	688,913 1938	Peiping	1,556,364* 1936
(Thailand)	680,000* 1940	Hyderabad	739,159 1941	Pernambuco	529,863 1939
Barcelona	1,399,000* 1940	Istanbul	741,148 1935	Philadelphia	1,931,334 1940
† Berlin	4,339,000* 1939	Johannesburg	592,600 1940	Pittsburgh	671,659 1940
Birmingham	1,001,600* 1945	Kharkov	833,432 1939	Prague	990,000 1940
Bombay	1,489,883 1941	Kiev	846,293 1939	Rio de Janeiro	1,848,758* 1928
Boston	770,816 1940	Kobe	1,006,100 1939	Rome	1,327,000* 1940
Breslau	615,006 1939	Kyoto	1,177,200 1939	Rosario	
Brussels (Greater)	926,302* 1943	Lahore	671,659 1941	(Argentine)	511,107* 1928
" (City only)	189,036 1939	Leipzig	701,606 1939	Rostov-on-Don	510,253 1939
Bucharest	543,000 1939	Leningrad	3,191,804 1939	Rotterdam	616,910* 1942
Budapest		Lima (Peru)	500,000 1940	St. Louis	816,048 1940
(Greater)	1,024,500 1946	Lisbon	706,000 1940	San Francisco	634,536 1940
Buenos Ayres	2,318,000 1939	Liverpool	689,500* 1945	Santiago (Chili)	827,010* 1936
Buffalo	575,901 1940	Lodz (Poland)	665,200* 1938	Sao Paulo (Brazil)	1,108,000* 1937
Cairo	1,307,422 1937	London (Greater)	8,203,942 1931	Shanghai (Greater)	3,489,998* 1936
Calcutta	2,108,891 1941		8,655,000* 1937	Sheffield	475,700* 1945
Canton	1,223,000 1936	Los Angeles	1,504,277 1940	Singapore	500,000* 1938
Chicago	3,396,808 1940	Lyons	570,622 1936	Stockholm	570,771 1938
Chungking	850,000. 1943	Madras	777,481 1941	Sydney	1,288,720 1938
Cleveland	878,336 1940	Madrid	1,195,000* 1940	Tachkent	585,005 1939
Cologne	768,426 1939	Manchester	624,300* 1945	(U.S.S.R.)	
Constantinople	(see Istanbul)	Manilla	623,363* 1939	Tehran	531,000* 1940
Copenhagen		Marseilles	914,233* 1936	The Hague	507,350* 1942
(Greater)	883,322* 1938	Melbourne	1,024,000* 1937	Tientsin	1,292,025* 1936
Delhi	521,849 1941	Mexico City	1,477,000 1940	Tiflis, U.S.S.R.	519,175 1939
Dnieperpetrovsk	500,662 1939	Milan	1,225,000 1940	Tokyo (Greater)	6,830,523 1938
Detroit	1,623,452 1940	Milwaukee	587,472 1940	Toronto	667,457 1941
Dortmund	541,000* 1939	Montevideo	770,000* 1941	" (Greater)	900,491 1941
Dresden	625,174 1939	Montreal	908,007 1941	Tsingtao	514,769* 1936
Dusseldorf	539,905 1939	" (Greater)	1,139,921 1941	Turin	702,000* 1940
Essen	659,871 1939	Moscow	4,137,018 1939	Vienna	1,918,462 1939
Frankfort-on-Main	546,649 1939	Mukden	772,017 1939	Warsaw	1,307,000* 1940
Genoa	662,000* 1940	Munich	828,325 1939	Washington	668,091 1940
		Nagoya	1,328,000 1940	Wenchow	631,276* 1931
		Nanking	1,019,148* 1936	Yokohama	704,290 1938

* Estimate. † A census taken by Russian authorities in August, 1945 showed a population of 2,784,000.

PUBLIC DEBT OF CANADA

Statement of the Public Debt, and the Revenue and Expenditure of the Dominion of Canada for the Fiscal Year ended March 31, 1946 and 1947

PUBLIC DEBT	1946	1947
LIABILITIES	\$ cts.	\$ cts.
Floating Debt—		
Matured Funded Debt Outstanding.....	22,590,343 75	17,438,728 48
Stock and other obligations payable on demand.....	649,202 66	235,806,136 80
Interest due and outstanding.....	59,032,775 45	73,381,697 82
Outstanding cheques and warrants.....	94,569,502 64	74,747,615 41
Post Office Account.....	5,552,650 60	8,913,182 64
Deposit and Trust Accounts—		
Post Office Savings Bank.....	35,537,214 78	35,764,512 33
Bank Circulation Redemption Fund.....	1,688,719 91	1,331,557 85
Min. of Finance Securities Custody a/c (Contra).....	1,025,000,000 00	.....
Miscellaneous.....	304,152,427 26	138,341,452 44
Insurance, Pension and Guaranty Accounts—		
Government Annuities.....	287,492,656 00	357,161,953 00
Insurance and Guaranty Funds.....	73,217,952 15	66,062,740 76
Pension and Retirement Funds.....	97,282,929 86	103,618,796 11
Deferred Credits.....	25,348,721 70	9,297,211 75
Sundry Suspense Accounts.....	66,491,898 88	19,382,550 02
Province Debt Accounts.....	11,919,968 64	11,919,968 64
Reserve for Certain Contingent Liabilities.....	42,141,453 45	3,127,454 45
Funded Debt Unmatured—		
Payable in Canada—		
Bonds, Deposit Certificates, Treasury Bills and Notes....	16,101,597,098 90	15,838,886,771 67
Refundable Portion of Personal Income Tax and Excess Profits Tax (estimated).....	515,736,835 92	543,458,799 83
Payable in London.....	11,843,830 59	11,554,610 07
Payable in New York.....	178,000,000 00	148,000,000 00
	16,807,177,765 41	16,541,900,181 57
Total Liabilities.....	18,959,846,183 14	17,698,195,740 07
ASSETS		
Cash, including investments in the Foreign Exchange Control Board and holdings in the Securities Investment Account.....	2,510,151,000 26	1,630,912,379 10
Departmental Working Capital Advances.....	9,327,052 13	8,574,300 39
Loans and Advances—		
To Railway and Steamship Companies.....	699,528,379 00	679,007,738 81
To Sundry Government Agencies.....	275,657,064 25	265,893,560 98
To Provincial and Municipal Governments.....	173,903,893 75	171,373,972 75
To United Kingdom and Other Governments.....	817,311,424 54	1,464,077,736 28
Miscellaneous.....	19,513,724 17	8,641,592 79
Investments—		
Bank of Canada—Capital Stock.....	5,920,000 00	5,920,000 00
Central Mortgage and Housing Corporation—Capital Advances.....	25,000,000 00	25,000,000 00
Canadian Farm Loan Board—Advances and Capital Stock....	21,623,227 00	21,022,882 00
Balances receivable under Agreements of Sale of Crown Assets.....	.....	13,502,693 87
Canada's subscription to capital of—		
International Monetary Fund.....	33,150 00	300,003,150 00
International Bank for Reconstruction and Development.....	35,912 50	48,785,750 00
Miscellaneous.....	10,560,724 07	57,744,344 02
Province Debt Accounts.....	2,296,151 87	2,296,151 87
Deferred Charges—Unamortized Discounts and Commissions on Loans.....	92,551,071 04	81,984,023 59
Sundry Suspense Accounts.....	27,959 35	19,367,775 49
Minister of Finance Securities Custody Account (Contra).....	1,025,000,000 00	.....
Total Active Assets.....	5,688,440,733 93	4,804,108,051 94
Less—Reserve for possible losses on ultimate realization of active assets.....	150,000,000 00	153,668,860 34
	5,538,440,733 93	4,650,439,191 60
Net Debt represented by—		
Non-active Assets—		
Capital Expenditures.....	1,008,901,211 95	1,019,991,682 40
Other.....	576,163,181 75	574,403,542 86
Consolidated Deficit Account.....	11,836,341,055 51	11,453,361,323 21
	13,421,405,449 21	13,047,756,548 47
Total Net Debt.....	18,959,846,183 14	17,698,195,740 07

IMPORTS AND EXPORTS—DOMINION OF CANADA

Statement showing the Value of Merchandise Imports entered for Consumption and Exports of Canadian Produce from and to each Country, during the Twelve Months ended December 31st, 1946.
(Compiled by the External Trade Branch, Dominion Bureau of Statistics)

COUNTRIES	1946 (Dec. 31)		COUNTRIES	1946 (Dec. 31)	
	Imports	Exports		Imports	Exports
<i>British Empire</i>	\$	\$	<i>Foreign Countries</i>	\$	\$
United Kingdom.....	201,433,220	597,506,175	France—Contd.		
Ireland (Eire).....	53,446	7,955,757	St. Pierre & Miquelon	7,416	783,991
Aden.....	—	255,885	Germany.....	11,264	6,367,158
Africa—British East...	3,603,466	2,219,886	Greece.....	63,913	9,738,480
British South.....	7,891,625	68,632,865	Guatemala.....	2,927,588	928,038
Southern Rhodesia...	93,044	3,284,237	Hayti.....	777,950	1,120,547
British West.....	10,152,633	2,364,680	Honduras.....	15,572,523	623,571
Bermuda.....	121,658	3,805,082	Hungary.....	—	1,063,210
British East Indies—			Iceland.....	8,684	3,123,627
British India.....	27,877,376	49,045,795	Iraq (Mesopotamia)...	1,489,206	3,231,457
Burma.....	1,000	442,440	Italy.....	2,764,224	20,387,069
Ceylon.....	3,745,337	2,139,770	Tripoli.....	—	—
Straits Settlements...	5,871,331	3,223,962	Italian Africa, Other.	4,420	2,643
Other.....	—	50,710	Japan.....	—	1,026,850
British Guiana.....	12,186,896	7,108,618	Korea.....	—	125,813
British Honduras.....	1,221,041	1,110,426	Liberia.....	59,972	66,617
British Sudan.....	52,920	150,209	Lithuania.....	—	16
British West Indies—			Mexico.....	14,609,938	10,536,242
Barbados.....	5,548,102	6,205,367	Morocco.....	18,217	1,169,139
Jamaica.....	10,483,862	15,499,596	Netherlands.....	2,496,988	33,883,373
Trinidad and Tobago	4,136,895	19,140,194	" East Indies...	57,292	6,832,951
Other.....	787,922	8,341,413	" Guiana.....	58,528	475,777
Falkland Islands.....	—	1,572	" West Indies...	3,185,596	1,399,029
Gibraltar.....	—	333,524	Nicaragua.....	29,125	365,577
Hong Kong.....	162,924	4,361,830	Norway.....	835,595	19,266,569
Malta.....	56,188	4,670,877	Panama.....	38,048	1,501,855
Newfoundland.....	9,268,151	38,228,837	Paraguay.....	263,536	85,058
Oceania—Australia....	19,753,939	38,193,663	Persia.....	274,446	430,980
Fiji.....	3,122,569	374,866	Peru.....	847,308	3,080,334
New Zealand.....	11,955,536	16,110,123	Poland.....	523	22,500,687
Other.....	420,074	20,251	Portugal.....	2,188,043	2,662,394
Palestine.....	499,557	3,562,263	Azores and Madeira..	241,123	70,957
Total British Empire.	340,500,712	904,700,873	Portuguese Africa....	510,192	2,127,989
			" Asia.....	—	75,809
<i>Foreign Countries</i>			Roumania.....	850	741
Abyssinia.....	1,105	30,406	Russia (U.S.S.R.)....	1,519,421	17,704,825
Afghanistan.....	6,586,743	1,421	Salvador.....	2,427,782	454,422
Albania.....	—	122,154	San Domingo.....	7,126,682	1,541,171
Argentina.....	14,372,213	14,038,528	Siam.....	12,490	58,267
Austria.....	—	3,679,347	Spain.....	4,484,445	695,045
Belgium.....	4,428,864	63,637,468	Canary Islands.....	—	333,462
Belgian Congo.....	663,735	1,201,391	Spanish Africa.....	157	—
Bolivia.....	32,197	528,990	Sweden.....	3,681,277	9,132,653
Brazil.....	14,018,295	24,601,962	Switzerland.....	11,148,980	8,635,981
Bulgaria.....	—	8,756	Syria.....	70,566	227,507
Chile.....	424,265	3,564,804	Turkey.....	1,880,499	1,618,063
China.....	2,321,239	42,915,143	United States.....	1,405,296,699	887,940,676
Colombia.....	9,708,416	8,930,005	Alaska.....	388,696	275,529
Costa Rica.....	1,546,452	872,715	Am. Virgin Islands..	31,579	110,085
Cuba.....	13,227,720	5,269,891	Guam.....	49,998	4,622
Czechoslovakia.....	964,115	9,859,558	Hawaii.....	345,880	2,758,299
Denmark.....	156,635	1,527,260	Philippine Islands...	2,058,151	8,901,092
Greenland.....	271,141	233,805	Puerto Rico.....	197,735	2,925,965
Ecuador.....	157,499	800,989	Uruguay.....	617,552	2,670,574
Egypt.....	251,578	15,085,913	Venezuela.....	26,885,874	11,085,858
Finland.....	22,755	507,249	Yugoslavia.....	1,819	12,030,003
France.....	4,609,848	74,380,394			
French Africa.....	353,231	8,945,369	Total Foreign		
French East Indies...	—	269,118	Countries.....	1,586,778,690	1,407,514,428
French Guiana.....	287	180,081			
French Oceania.....	21,836	121,337	Grand Total.....	1,927,279,402	2,312,215,301
French West Indies...	3,262	1,278,387			
Madagascar.....	123,464	263,430	Total Trade.....	4,239,494,703	

Consult Index when information is required.

STATISTICS OF GROWTH AND PROGRESS IN CANADA

Compiled by Dominion Bureau of Statistics

Year	Population.	Wheat Production	Acreage of Field Crops	Value of Field Crops	Live Stock on Farms. ¹	Dairy Factory Production.	Fisheries Production.
	000's omitted	000 bushels	000 acres	\$000,000	\$000,000	\$000	\$000
1871.....	3,689	16,724	.....	.....	.....	.....	7,573
1881.....	4,325	32,350	.....	.....	.....	.....	15,817
1891.....	4,533	42,223	.....	.....	.....	.....	18,978
1901.....	5,371	55,572	.....	195	269	29,732	25,737
1911.....	7,207	132,078	.....	598	615	39,048	34,668
1921.....	8,788	300,858	59,635	932	766	111,924	34,932
1930.....	10,208	420,672	62,215	662	687	126,624	47,804
1931.....	10,376	321,325	58,075	432	468	104,482	30,517
1932.....	10,510	443,061	59,643	453	375	86,106	25,957
1934.....	10,741	275,849	55,990	549	414	100,215	34,022
1935.....	10,845	231,935	57,016	512	489	108,031	34,428
1936.....	10,950	219,218	58,147	612	527	121,220	39,165
1937.....	11,045	180,210	57,827	556	555	136,183	38,976
1938.....	11,152	360,010	58,060	550	543	140,849	39,493
1939.....	11,267	520,623	59,225	686	602	135,813	40,076
1940.....	11,381	540,190	60,896	704	625	151,510	45,119
1941.....	11,507	314,825	56,788	705	586	201,661	62,259
1942.....	11,654	556,684	60,809	1,222	728	236,099	75,117
1943.....	11,812	284,460	59,706	1,189	1,083	243,843	85,595
1944.....	11,975	416,635	62,673	1,375	1,082	248,807	89,428
1945.....	12,119	318,512	62,782	1,150	1,067	258,985	113,871
1946.....	12,307	420,725	63,282	1,245	1,116	.....	.....

MINERAL PRODUCTION

Year.	Gold. 000 oz.	Silver. 000 oz.	Nickel. 000 lb.	Copper. 000 lb.	Coal 000 tons.	Cement 000 brls.	Value \$000,000
1871.....	105	355	.....	.....	1,064	.....	.....
1881.....	64	415	839	3,260	1,537	70	10
1891.....	45	3,205	4,035	9,529	3,578	93	19
1901.....	1,167	8,473	9,189	37,827	6,486	450	66
1911.....	473	25,460	34,099	55,648	11,323	5,693	103
1921.....	926	18,581	19,293	47,621	15,057	5,753	172
1931.....	2,694	20,562	65,666	292,304	12,243	10,162	228
1935.....	3,285	16,619	138,516	418,998	13,888	3,648	312
1936.....	3,748	18,334	169,739	421,028	15,229	4,509	362
1937.....	4,096	22,978	224,905	530,029	15,836	6,169	457
1938.....	4,725	22,219	210,573	571,250	14,295	5,519	442
1939.....	5,094	23,164	226,106	608,826	15,537	5,781	475
1940.....	5,311	23,834	245,558	655,593	17,567	7,560	530
1941.....	5,345	21,755	282,258	643,317	18,226	8,369	567
1942.....	4,841	20,695	285,212	603,662	18,865	9,126	530
1943.....	3,651	17,345	288,019	575,190	17,859	7,302	567
1944.....	2,923	13,627	274,599	547,070	17,026	7,191	486
1945.....	2,697	12,943	245,131	474,914	16,507	8,472	499
1946.....	2,808	12,677	190,811	371,085	17,692	11,415	494

Year	Gross Value of Manufacturing Production.	Employees in Manufacturing.	Pig Iron Production.	Imports of Sugar for Refining	Imports of Rubber raw (including Balata)	Imports of Cotton raw (including Linters)	Imports of Petroleum Crude for Refining	Construction Contracts Awarded. ²
	\$000,000	000's omitted.	000 short tons.	000 tons.	000 lb.	000 lb.	000 gals.	\$000.
1871.....	222	188	.....	.....	.....	.....	.....	.....
1881.....	310	255	25	.....	.....	.....	.....	.....
1891.....	369	272	24	.....	.....	.....	.....	.....
1901.....	481	339	274	.....	.....	.....	.....	.....
1911.....	1,165	515	917	.....	.....	.....	.....	.....
1921.....	2,489	439	663	.....	.....	.....	.....	240,133
1931.....	2,555	529	470	465	56,611	103,324	1,020,762	315,482
1935.....	2,654	557	672	448	60,229	126,601	1,156,818	160,305
1936.....	3,002	594	760	518	62,463	155,445	1,251,504	162,588
1937.....	3,625	660	1,007	461	81,035	166,334	1,361,348	224,057
1938.....	3,338	642	790	479	57,599	144,943	1,228,091	187,278
1939.....	3,475	658	846	517	72,850	170,588	1,297,660	187,179
1940.....	4,529	762	1,309	528	117,785	227,145	1,491,072	346,010
1941.....	6,076	961	1,523	536	149,305	268,522	1,637,465	393,991
1942.....	7,554	1,152	1,975	305	73,824	280,255	1,542,597	281,594
1943.....	8,733	1,241	1,758	413	45,909	150,992	1,739,505	206,104
1944.....	9,074	1,223	1,853	446	16,454	181,653	1,996,447	291,962
1945.....	8,250	1,119	1,778	419	18,661	202,314	1,987,943	409,033
1946.....	.....	.....	1,404	431	30,052	191,639	2,218,963	663,355

¹Not including poultry and animals on fur farms. ²Data from MacLean Building Review.

STATISTICS OF GROWTH AND PROGRESS IN CANADA *Cont'd*

Year	Exports	Imports.	Wholesale Prices Index No. 1926 = 100.	Railway Gross Revenues.	Railway Operating Expenses.	Tons of Revenue Freight Carried One Mile.	Freight Carried on Welland Canal	Vessels other than Coastal Entered & Cleared. ¹
	\$000,000	\$000,000		\$000,000	\$000,000	000,000's omitted.	000 tons.	000 net tons.
1871....	1	1	62.4	19	16	.....	1,478	13,126
1881....	1	1	55.5	28	20	.....	687	13,802
1891....	1	1	51.5	48	35	.....	975	18,803
1901....	1	1	48.9	73	50	.....	620	26,030
1911....	1	1	62.2	189	131	16,048	2,538	47,430
1921....	791	799	110.0	458	423	26,622	3,076	64,649
1929....	1,178	1,178	95.6	534	433	35,026	4,770	93,735
1934....	656	513	71.6	301	252	23,320	9,280	82,625
1936....	951	635	74.6	335	283	26,367	10,437	87,524
1937....	1,012	809	84.6	355	301	26,872	11,748	94,587
1938....	849	677	78.6	337	296	26,780	12,633	91,360
1939....	936	751	75.4	367	304	31,250	11,728	91,827
1940....	1,193	1,082	82.9	429	335	37,898	12,906	95,383
1941....	1,640	1,449	90.0	533	339	49,747	13,230	64,766
1942....	2,385	1,644	95.6	663	486	56,155	11,108	53,453
1943....	3,001	1,735	100.0	779	561	63,915	10,116	54,851
1944....	3,483	1,759	102.5	797	635	65,928	11,317	59,210
1945....	3,218	1,586	103.6	775	631	63,349	12,962	59,765
1946....	2,312	1,927	108.7	711 ¹	619 ¹	55,112 ¹	10,580	64,512

Year.	Auto- mobile Regis- trations.	Tele- phones in Use.	Post Office and Money Order Revenue. ²	Index Numbers of Rates of Wages. ⁴ 1935-39 = 100	Strikes and Lockouts.	Em- ployees Affected.	Time Lost Working Days	Dominion Finance. ³		
	000's omitted.	000's omitted.	\$000		000's omitted.	000's omitted.		Ordinary Revenue. ²	Ordinary Expendi- ture. ¹	Net Debt. ²
								\$000,000	\$000,000	\$000,000
1871....	.....	.....	613	.....	.....	.....	.....	19	16	78
1881....	.....	.....	1,352	.....	.....	.....	.....	30	26	155
1891....	.....	.....	2,516	.....	.....	.....	.....	39	36	238
1901....	.....	.....	3,442	40.1	24	738	.....	53	47	268
1911....	22	303	9,147	51.8	29	1,821	118	118	88	340
1921....	465	902	26,706	102.7	28	1,049	434	350	361	2,341
1931....	1,201	1,364	30,212	101.7	11	204	324	324	394	2,261
1934....	1,130	1,197	33,671	90.5	46	575	372	347	373	2,730
1936....	1,240	1,266	32,508	94.8	35	277	445	372	373	3,006
1937....	1,320	1,323	34,275	101.8	72	886	445	387	387	3,084
1938....	1,395	1,359	35,546	104.9	20	149	498	415	415	3,102
1939....	1,439	1,397	35,288	105.3	41	225	542	413	398	3,153
1940....	1,501	1,461	36,729	109.4	61	266	542	398	391	3,271
1941....	1,573	1,562	40,383	119.1	87	434	860	445	445	3,049
1942....	1,524	1,628	45,944	129.0	114	450	1,464	561	561	6,183
1943....	1,512	1,692	48,869	140.8	218	1,041	2,570	630	630	8,740
1944....	1,503	1,752	61,071	145.2	75	490	2,300	767	767	11,298
1945....	1,497	1,849	66,072	149.4	96	1,457	2,363	1,062	1,062	13,034
1946....	1,622	.....	68,636	154.6	139	4,516	.....	.....	.....	.....

Year.	Dominion or Bk. of Can. Notes in Circulation	Bank Notes in Circula- tion.	Chartered Banks.					Dominion Life Insurance, Amount at Risk Dec. 31. ⁵
			Assets.	Liabilities excluding Capital and Reserves.	Demand Deposits.	Notice Deposits.	Total Loans.	
	\$000,000	\$000,000	\$000,000	\$000,000	\$000,000	\$000,000	\$000,000	\$000,000
1871....	.....	21	125	80	.....	.....	85	46
1881....	.....	29	201	127	.....	.....	117	103
1891....	16	33	269	187	.....	.....	171	261
1901....	23	51	532	420	95	222	388	464
1911....	100	90	1,303	1,098	305	569	927	950
1921....	272	195	2,842	2,556	552	1,289	1,781	2,935
1929....	204	178	3,528	3,216	696	1,480	2,279	6,157
1931....	153	142	3,066	2,742	579	1,438	1,764	6,623
1934....	190	136	2,838	2,549	514	1,373	1,374	6,221
1936....	105	120	3,145	2,856	618	1,518	1,141	6,403
1938....	161	100	3,349	3,057	690	1,630	1,201	6,630
1939....	185	94	3,592	3,298	742	1,699	1,244	6,777
1940....	277	91	3,707	3,411	875	1,647	1,324	6,975
1941....	406	82	4,008	3,712	1,088	1,616	1,403	7,349
1942....	572	72	4,400	4,102	1,341	1,645	1,370	7,920
1943....	773	50	5,148	4,849	1,619	1,864	1,334	8,534
1944....	944	37	5,990	5,689	1,864	2,273	1,344	9,139
1945....	1,079	29	6,743	6,439	1,986	2,750	1,505	9,751
1946....	1,126	23	7,430	7,124	2,155	3,327	1,643	10,812
1947 ⁶	1,153	20	7,750	7,417	2,186	3,644	2,086	.....

¹Calendar year figures are not available.²Fiscal years ended March 31 to 1940.³Data from *Canada Gazette*.⁴Compiled by the Department of Labour.⁵Compiled by the Department of Insurance.⁶As at the end of June.⁷Preliminary.

REVENUES AND EXPENDITURES—CANADA

Statement of the Revenue and Expenditure of the Dominion of Canada, as by Returns furnished to the Department of Finance for the Fiscal Years ended March 31st, 1946, and 1947

REVENUES AND EXPENDITURES	Total April 1, 1945, to March 31, 1946		Total April 1, 1946, to March 31, 1947	
	\$	cts.	\$	cts.
ORDINARY REVENUE				
TAX REVENUES—				
Customs Import Duties—net.....	128,876,810	73	237,355,396	95
Excise Duties—				
Spirits, Malt, etc.....	91,274,182	51	97,820,367	72
Cigars, Cigarettes and Tobacco.....	98,228,090	33	101,162,512	65
Licences.....	38,692	00	39,690	00
	189,540,964	84	199,022,570	37
Less refunds.....	2,814,646	72	2,978,753	90
	186,726,318	12	196,043,816	47
EXCISE TAXES—				
Sales.....	326,252,798	94	328,073,094	96
MANUFACTURERS—				
Automobiles, Rubber Tires and Tubes.....	6,700,703	95	16,339,867	01
Gasoline.....	29,836,190	69	36,220,057	43
Cigars, Cigarettes and Tobacco.....	70,228,399	35	76,318,253	15
Cigarette Papers and Tubes.....	4,645,373	88	6,943,362	59
Beverages.....	16,657,175	52	18,634,919	26
Matches and Lighters.....	3,674,421	54	4,088,202	95
Sugar.....	9,974,439	10	11,339,228	58
Toilet Preparations and Soap.....	7,107,274	38	7,521,305	58
Electric and Gas Appliances.....	1,272,114	91	7,125	93
Phonographs, Radios and Tubes.....	645,648	60	2,525,834	27
Furs.....	4,976,131	77	3,102,193	14
Trunks, Bags, Luggage, etc.....	4,710,809	58	5,709,722	76
Candy and Chewing Gum.....	11,903,664	61	13,276,668	00
Wines.....	2,066,108	68	2,393,717	80
Sundry.....	3,811,186	60	5,109,020	95
Amusements.....	13,387,340	55	14,551,637	33
Tax on Pari Mutuel Bets.....	2,187,968	89	2,510,211	89
Special Excise on Importations.....	787,463	74	1,184,944	72
Transportation and Communication.....	26,893,390	53	27,930,562	14
Stamps.....	14,813,622	38	16,271,890	91
Retail Purchase Tax.....	6,883,129	76	8,165,293	35
Licences, interest and miscellaneous.....	301,744	99	313,304	59
War Exchange Tax.....	41,198,213	06	338,408	96
	610,915,316	00	608,868,828	25
Less Refunds.....	114,005,355	08	29,845,227	66
	496,909,960	92	579,023,600	59
INCOME TAX—				
Individuals.....	691,586,113	84	694,530,145	66
Less estimated refundable portion.....	5,000,000	00	24,000,000	00
	686,586,113	84	670,530,145	66
Corporations.....	217,833,540	13	238,791,953	44
Dividends, Interest, etc.....	26,823,893	74	28,428,142	90
Rents and Royalties.....	1,485,725	64	1,708,002	45
	932,729,273	35	939,458,244	45
Excess profits tax.....	494,196,483	22	448,697,443	41
Less estimated refundable portion.....	67,500,000	00	6,200,000	00
	426,696,483	22	442,497,443	41
Succession Duties.....	21,447,573	40	23,576,070	73
Taxes on Banks, Insurance Companies, etc.—				
Chartered Banks,—note circulation.....	270,061	68	220,555	45
Insurance Companies.....	7,950,552	33	8,796,539	23
Miscellaneous.....	751,352	92	689,645	42
Total Revenue from Taxes.....	2,202,358,386	67	2,427,661,312	70
NON-TAX REVENUES—				
Post Office Receipts.....	68,613,113	36	72,978,338	68
Return on Investments.....	70,914,626	14	69,438,879	57
Bullion and Coinage.....	4,954,034	25	2,097,866	64
Other.....	16,321,693	49	16,354,497	05
Total Non-Tax Revenue.....	160,803,467	24	160,869,581	94
Total Ordinary Revenue.....	2,363,161,853	91	2,588,530,894	64
SPECIAL RECEIPTS AND OTHER CREDITS—				
To Consolidated Deficit Account—				
Refunds of previous years' special expenditures.....	20,363	32	9,579	25
Refunds of previous years' war and demobilization expenditure.....	496,100,729	41	181,401,840	04
Miscellaneous war, demobilization and re-conversion revenue.....	87,883,508	64	37,493,157	50
Sale of surplus war assets.....	42,631,916	20	184,298,582	94
Donations and Gifts to the Crown.....	160,825	48	169,638	51
Transfers from War Damage Insurance—Special Accounts.....			9,570,570	49
Canadian Wheat Board—Surplus in 1943—Flaxseed Account.....			1,761,618	55

REVENUES AND EXPENDITURES, CANADA—Continued

REVENUES AND EXPENDITURES	Total April 1, 1945, to March 31, 1946		Total April 1, 1946, to March 31, 1947	
	\$	cts.	\$	cts.
SPECIAL RECEIPTS ETC., Concluded				
CANADIAN NATIONAL RAILWAYS—				
Net credit due to increase in Canadian National Railways Securities Trust Stock (contra)	22,631,041	47	.....	.....
Asset value of property disposed of under Purchase Agreements	173,660	45	2,053,289	11
CAPITAL ACCOUNTS—	649,602,044	97	416,758,276	39
Refunds of previous years' expenditure	375,643	41	109,776	57
NON-ACTIVE ACCOUNTS—				
National Harbours Board—				
Reduction in indebtedness	96	39	9,600	00
Canadian National (West Indies) Steamships, Limited—				
Reduction in indebtedness			1,105,164	35
Canadian National Railways Securities Trust Stock—				
Reduction in book value of the capital stock due to capital loss on retirement of rolling stock equipment for calendar year 1946, written off to Consolidated Deficit Account			1,307,952	35
Write-downs to Consolidated Deficit Account—				
Seed grain and relief accounts, Dept. of Mines and Resources	45,435	70	54,648	82
Total Special Receipts and other Credits	650,023,220	47	419,345,418	48
Grand Total Revenue	3,013,185,074	38	3,007,876,313	12
ORDINARY EXPENDITURE				
Public Debt Charges—				
Interest on Public Debt	409,134,501	56	464,394,876	26
Annual Amortization of Bond Discounts and Commissions	14,933,218	21	10,830,012	69
Servicing of Public Debt	6,170,421	80	677,972	12
Cost of Loan Flotations	7,377,501	52	1,308,955	01
Total Public Debt Charges	437,615,643	09	477,211,816	08
Subsidies to Provinces	14,446,629	22	14,382,750	02
Compensation to Provinces under Dom. Prov. Taxation Agreements—				
Re Income and Corporation Taxes	94,342,670	28	94,380,510	18
Re Guarantee of Gasoline Tax Revenues	3,709,098	36	.....	.....
Premium, Discount and Exchange	14,733,764	37	9,172,317	18
Finance—General Expenditure	10,846,716	52	12,700,700	15
Agriculture	10,318,960	07	13,300,122	90
Justice, including Penitentiaries	6,106,031	32	6,999,650	24
Unemployment Insurance Act, Administration and Government's contribution	18,698,742	81	22,696,042	15
Mines and Resources	11,469,089	31	18,421,095	35
National Defence	126,543	40	253,127	14
National Health and Welfare—				
Old Age Pensions and Pensions for Blind Persons	33,715,092	01	35,927,514	20
Family Allowances	172,632,146	98	245,140,531	59
Other	7,293,559	89	8,616,691	85
National Revenue	22,630,174	76	25,551,183	29
Post Office	57,729,645	67	64,213,049	78
Public Works	16,283,531	12	26,359,878	19
Royal Canadian Mounted Police	7,283,610	30	8,604,309	06
Trade and Commerce	7,349,322	64	10,878,623	04
Transport	18,266,655	33	21,687,540	14
Veterans Affairs	72,849,231	97	93,304,689	56
Other Departments	23,455,259	08	23,432,508	04
Total Ordinary Expenditure	1,061,902,118	50	1,236,234,650	13
CAPITAL EXPENDITURE				
Public Works	2,194,999	12	8,546,096	90
Railways	2,313,241	03	2,654,150	12
Total Capital Expenditure	4,508,240	15	11,200,247	02
WAR AND DEMOBILIZATION EXPENDITURE				
Department of National Defence—Army	949,578,204	36	222,007,167	39
Navy	241,759,021	69	64,926,523	20
Air	524,329,795	43	100,424,870	39
Reconstruction and Supply	278,807,476	40	147,140,104	91
Mutual Aid (excluding UNRRA)	766,862,465	55	.....	.....
Canada's Contribution to UNRRA	142,851,746	03	.....	.....
Military Relief	34,463,198	75	.....	.....
Agriculture	82,977,793	64	71,115,802	26
Finance—Wartime Prices and Trade Board	113,018,540	62	102,057,562	11
Other	31,252,846	08	34,817,520	97
Labour	22,859,119	93	32,653,552	58
Mines and Resources	8,475,266	61	2,497,955	73
National Health and Welfare	11,237,537	14	9,673,738	48
National War Services	14,244,839	65	28,688	69
Public Works	6,204,871	47	3,650,790	42
Royal Canadian Mounted Police	4,775,387	80	1,895,780	31
Trade and Commerce	1,772,139	62	681,998	44
Transport	15,012,846	33	9,722,761	06
Veterans Affairs	328,359,040	25	508,438,547	06
Other Departments	4,107,059	89	3,064,743	16
Write-off of Air Training Plan Loans and Advances as per United Kingdom Financial Agreement Act, 1946	425,000,000	00	.....	.....
Total War and Demobilization and Reconversion Expenditure	4,002,949,197	25	1,314,798,107	16

REVENUES AND EXPENDITURES, CANADA—*Continued*

REVENUES AND EXPENDITURES	Total April 1, 1945, to March 31, 1946		Total April 1, 1946, to March 31, 1947	
	\$	cts.	\$	cts.
SPECIAL EXPENDITURE				
Relief and other projects.....	4,979,177	49	4,433,402	70
Prairie Farm Assistance Act, 1939—				
Administration.....	327,418	54	333,014	41
Advances to Prairie Farm Emergency Fund.....	12,051,805	62	6,597,502	33
Canadian Wheat Board—Deficits in certain accounts pursuant to guarantees given by the Government of Canada			20,562,264	11
Total Special Expenditure.....	17,358,401	65	31,926,183	55
GOVERNMENT OWNED ENTERPRISES				
Net Income Deficits for calendar years 1945 and 1946—				
Canadian National Railways			8,961,570	49
Prince Edward Island Car Ferry and Terminals.....	637,800	44	887,964	25
National Harbours Board, Churchill Harbour.....	85,859	07	114,601	55
Total losses charged to Consolidated Deficit Account.....	773,659	51	9,964,136	29
Loans and Advances Non-Active—				
National Harbours Board.....	559,757	55	717,726	63
Total Government Owned Enterprises.....	1,333,417	06	10,681,862	92
OTHER CHARGES				
Write-down of Active and Non-active Assets to Consolidated Deficit Account—				
Reduction of Soldier and General Land Settlement Loans.....	35,516	80	231,628	90
Reduction of Veterans Land Act Loans.....			128,507	32
Cancellation of Canadian Farm Loan Board Capital Stock.....	962	00	345	00
Reduction in Seed Grain and Relief Accounts—				
Dept. of Mines and Resources.....	45,435	70	54,648	82
Reduction in Dominion's equity in Canadian National Railways as reflected in the C.N.R. Securities Trust Stock due to capital loss on retirement of rolling stock equipment			1,307,952	35
Provision for reserve for conditional benefits under the Veterans Land Act, 1942.....	464,175	24	2,663,279	21
Provision for reserve for possible losses on ultimate realization of Active Assets	25,000,000	00	25,000,000	00
Total Other Charges charged to Consolidated Deficit Account	25,546,089	74	29,386,361	60
Non-active Accounts—				
Canadian National Railways Securities Trust Stock—Changes in Dominion's equity in the Canadian National Railways for the calendar year 1945—				
Increase due to Surplus Earnings	24,756,130	00		
Decrease due to capital loss on line abandonments.....	2,125,088	53		
Total (contra).....	22,631,041	47		
Total other Charges.....	48,177,131	21	29,386,361	60
Grand Total Expenditure.....	5,136,228,505	82	2,634,227,412	38
Excess of Revenue over Expenditure or decrease in Net Debt			373,648,900	74
Excess of Expenditure over Revenue or Increase in Net Debt	2,123,043,431	44		

GAME LAWS, FISHERY REGULATIONS, CLOSE SEASONS, LICENCES, &c.

Fishery regulations for all parts of Canada are made by the Dominion authorities. Administration of all the tidal fisheries, save those of Quebec, is likewise a federal function, and the fisheries of the Yukon and Northwest Territories and the non-tidal fisheries of Nova Scotia are also administered by the Dominion. The fisheries of Alberta and Saskatchewan, the non-tidal fisheries of British Columbia, Manitoba, Ontario, New Brunswick and Prince Edward Island and all the fisheries of Quebec, are under the administration of the respective provinces.

Fisheries in National Parks of Canada are under the administration of the National Parks Bureau of the federal Department of Mines and Resources, Ottawa.

For further information as to fisheries regulations apply to the Department of Fisheries, Ottawa, or, in the case of National Parks, to the National Parks Bureau, Ottawa. For information as to fishing licence fees in any area apply to the administrative authority indicated in the previous paragraph.

Migratory birds are protected under a Dominion law known as the Migratory Birds Convention Act, which is administered by the National Parks Bureau, Department of Mines and Resources, Ottawa, Canada, and the Royal Canadian Mounted Police. This Act is based upon the Migratory Birds Treaty with the United States.

With this exception, and except in National Parks, game laws are under the administration of the various provinces and territories.

A Dominion Law, the Game Export Act, passed in 1941, prohibits the export of game from any province without permit from the province or territory. It has been proclaimed for all provinces and territories except Prince Edward Island.

Bird sanctuaries have been established under the Migratory Birds Convention Act, referred to above, and by many of the provinces as well.

Details as to close seasons, licences, etc., are not given here, owing to the fact that regulations for the ensuing months are, in some cases, not available when this volume goes to press and where available are often subject to changes before the opening of the season.

Full information concerning the Dominion laws mentioned above may be obtained by writing to the following address: Controller, National Parks Bureau, Ottawa; and respecting Provincial game laws by writing to the addresses given below:

GAME LAWS, FISHERY REGULATIONS, ETC.—Continued

ALBERTA

GAME AND FISHERIES:—E. S. Huestis, Fish and Game Commissioner, Department of Lands and Mines, Edmonton.

BRITISH COLUMBIA

GAME:—The Game Commission, 650 Burrard St., Vancouver. Mr. F. R. Butler, Commissioner.

FISHERIES:—Chief Supervisor of Fisheries, 402 W. Pender St., Vancouver.

MANITOBA

GAME:—G. W. Malaher, Acting Director of Game and Fisheries, Department of Mines and Natural Resources, Parliament Bldgs., Winnipeg.

FISHERIES:—(as above).

NEW BRUNSWICK

GAME AND FISHERIES:—Government Bureau of Information and Tourist Travel, 454 King St., D. W. Griffiths, Director.

NOVA SCOTIA

GAME:—F. A. Harrison, Deputy Minister, Lands & Forests, Halifax.

FISHERIES:—Department of Fisheries (Dominion), 144 Hollis St., Halifax.

ONTARIO

GAME AND FISHERIES:—Chief, Division of Fish and Wild Life, Dept. of Lands and Forests, Parliament Buildings, Toronto 5.

PRINCE EDWARD ISLAND

GAME AND SPORTS FISHING:—P.E.I. Travel Bureau, 101 Queen St., Charlottetown.

FISHERIES (Commercial)—J. J. Larabee Regional Supervisor of Fisheries, Jordan Bldg., Charlottetown.

QUEBEC

GAME AND FISHERIES:—Charles Frémont, General Superintendent of Fish and Game, Dept. of Fish and Game, Quebec.

SASKATCHEWAN

GAME:—The Game Commissioner, Department of Natural Resources and Industrial Development, Regina.

FISHERIES:—Fisheries Branch, Dept. Natural Resources, Regina.

YUKON

GAME:—The Controller, Dawson, or The Territorial Agent, Whitehorse.

FISHERIES:—Inspector H. H. Cronkhite, Officer Commanding, The Royal Canadian Mounted Police, Whitehorse.

NORTHWEST TERRITORIES

GAME:—R. A. Gibson, Deputy Commissioner, Northwest Territories, Lands, Parks and Forest Branch, Dept. of Mines and Resources, Ottawa.

FISHERIES:—H. V. Dempsey, Chief Inspector of Fisheries, 509 McArthur Bldg., Winnipeg, Man.

BANK STATISTICS

ASSETS AND LIABILITIES

The following is a comparative statement of the Assets and Liabilities of the Banks in Canada as on the 30th June in each year.

BANK STATEMENT, 30TH JUNE, each year

LIABILITIES	1930	1940	1945	1946	1947
Capital paid up.....	\$144,717,301	\$145,500,000	\$145,500,000	\$145,500,000	\$145,500,000
Rest or reserve.....	160,789,112	133,750,000	136,750,000	136,750,000	176,760,000
Circulation.....	166,953,624	97,236,050	23,746,105	23,304,872	19,867,548
Deposits—					
Payable on demand in Canada.....	623,756,914	821,224,527	1,857,331,097	2,150,304,599	2,185,832,745
Payable after notice or on a fixed day..	1,410,297,492	1,608,363,422	2,645,536,895	3,363,473,628	3,643,755,418
Made by other banks in Canada.....	17,556,833	10,701,088	20,140,697	17,007,645	24,202,454
Deposits in Canada, in other currencies.			55,640,326	84,626,104	89,766,231
Deposits elsewhere than in Canada.....	415,157,475	437,375,757	708,526,003	766,611,699	777,225,343
Balances due other banks or agencies...	76,496,927	47,886,549	106,631,511	137,038,155	137,741,971
Balance due Dominion and Prov'l Govts.	100,144,156	276,309,048	1,036,908,200	242,370,805	322,013,184
Advances under the Finance Act.....	49,700,000				
Bills payable.....	13,674,206	66,318			
Letters of credit outstanding.....	91,051,899	64,341,057	123,433,544	180,887,087	211,973,850
Other liabilities.....	4,244,474	5,623,106	6,409,804	5,889,836	4,641,647
Total liabilities.....	\$3,274,321,892	\$3,648,926,922	\$6,871,654,182	\$7,253,263,830	\$7,739,273,391
ASSETS					
Dominion Notes.....	110,921,145	**58,606,414	**121,668,389	**126,299,603	**151,767,729
Specie.....	64,643,473	4,496,763	8,202,492	9,682,132	10,713,384
Deposits with Government for security of note circulation.....	6,510,471	5,203,160	2,269,064	1,695,799	1,387,219
Gold reserve.....	46,330,866	††208,526,944	††491,898,585	††500,480,814	††474,426,079
Notes of and cheques on other banks, U. S. and other foreign currencies.....	207,218,031	150,231,307	310,721,651	332,714,500	404,607,376
Due from agencies and other banks.....	110,221,848	194,377,966	236,876,357	224,206,139	183,985,906
Dominion and Provincial Govt. securities.....	234,116,588	1,312,954,686	3,585,853,051	3,681,943,722	3,428,681,702
Municipal and public securities, railway and other bonds, etc.....	150,022,907	270,089,972	409,647,963	592,586,994	702,232,459
Loans to Dominion and Provincial Govts..	8,715,400	16,339,906	6,459,614	9,432,068	10,060,205
*Call loans on bonds and stocks.....	239,416,104	39,028,457	122,890,170	115,202,285	106,302,490
†Call loans on bonds and stocks.....	195,766,775	40,057,306	120,152,087	74,409,822	79,348,421
Current loans in Canada.....	1,306,664,545	935,847,848	1,109,491,878	1,147,716,135	1,667,303,423
Current loans elsewhere than in Canada..	243,577,027	141,300,424	130,951,700	154,098,277	190,551,584
Non-current loans, estimated loss provided for.....	7,961,293	7,947,601	1,193,611	949,034	1,012,169
Mortgages on real estate and real estate held by banks.....	12,364,418	11,542,093	4,265,995	3,431,013	2,354,934
Bank premises.....	77,853,487	71,831,743	62,306,000	64,965,131	69,033,786
Loans to cities, towns, municipalities and school districts.....	109,298,022	114,939,801	25,608,140	30,863,862	31,671,981
Liabilities to customers under letters of credit.....	91,051,899	64,341,057	123,433,544	180,887,087	211,973,850
Other assets.....	13,121,733	17,733,304	21,057,704	18,254,761	22,245,581
Total assets.....	\$3,295,775,135	\$3,665,981,750	\$6,894,947,095	\$7,269,819,176	\$7,749,695,278

In Canada. †Elsewhere than in Canada. **Notes of the Bank of Canada. ††Deposits with the Bank of Canada

BANK STATISTICS

ASSETS AND LIABILITIES

AVERAGE OF THE TWELVE-MONTHLY STATEMENTS RENDERED TO THE GOVERNMENT

Calendar Year.	LIABILITIES					ASSETS			Percent- age of Liabilities to Public to Total Assets.
	Liabilities to Shareholders		Liabilities to the Public			Total Loans	Total Assets		
	Capital Paid up.	Ret or Reserve Fund.	Notes in Circulation.	Total on Deposit. ¹	Total Liabilities to the Public.		Total Assets		
	\$	\$	\$	\$	\$	\$	\$	p.c.	
1870	33,031,249		15,149,031	48,763,205	65,685,870	66,276,961	103,197,103	63.65	
1875	64,619,513		23,035,639	74,642,446	104,609,356	136,029,307	186,255,330	56.17	
1880	60,052,117		22,529,623	85,303,814	111,838,941	102,166,115	184,276,190	60.69	
1885	61,711,566	17,879,716	30,720,762	104,014,660	138,762,695	126,827,792	219,147,080	63.32	
1890	59,974,902	21,127,838	32,834,511	135,548,704	173,207,587	153,301,335	254,546,329	68.05	
1895	61,800,700	27,273,500	30,807,041	190,916,939	229,794,322	203,730,800	316,536,510	72.50	
1900	65,154,594	32,372,394	46,574,780	305,140,242	356,394,095	279,279,761	459,715,065	77.52	
1910	98,787,929	79,970,346	82,120,303	909,964,839 ²	1,019,177,601	870,100,890	1,211,452,351	84.13	
1915	113,982,741	113,020,310	105,137,092	1,198,340,315 ²	1,353,629,123	1,066,252,854	1,596,424,643	84.75	
1918	110,618,504	114,041,500	198,645,254	1,912,395,780 ²	2,184,359,820	1,339,660,669	2,432,331,418	89.81	
1920	123,617,120	128,756,690	228,800,379	2,438,079,792 ²	2,784,068,698	1,935,449,637	3,064,133,843	90.86	
1921	129,096,339	134,104,030	194,621,710	2,264,586,736 ²	2,556,454,190	1,781,184,115	2,841,782,079	89.96	
1922	125,456,485	129,627,270	166,466,109	2,120,997,030 ²	2,364,822,657	1,643,643,443	2,638,776,483	89.62	
1923	124,373,293	126,441,667	170,420,792	2,107,606,111 ²	2,374,308,376	1,606,932,483	2,643,773,986	92.16	
1924	122,409,504	123,841,666	166,136,765	2,130,621,760 ²	2,438,771,001	1,546,792,080	2,701,427,011	90.28	
1925	118,831,327	123,108,366	165,235,168	2,221,160,611 ²	2,532,832,064	1,562,017,009	2,789,619,061	90.80	
1926	116,638,254	125,441,700	168,885,995	2,277,192,043 ²	2,604,601,786	1,682,379,658	2,864,019,213	90.94	
1927	121,666,774	130,320,897	172,100,763	2,415,132,261 ²	2,758,324,713	1,839,905,275	3,029,680,616	91.04	
1928	122,839,879	134,087,485	176,716,979	2,610,594,865 ²	3,044,742,165	2,072,403,626	3,223,163,195	91.62	
1929	137,269,085	150,636,682	178,291,030	2,696,747,857 ²	3,215,503,098	2,279,247,504	3,528,468,027	91.13	
1930	144,560,874	160,639,246	159,341,085	2,516,611,587 ²	2,909,530,263	2,064,597,746	3,237,073,853	89.88	
1931	144,674,853	162,075,000	141,969,350	2,432,834,828 ²	2,741,554,219	1,764,088,477	3,066,018,472	89.42	
1932	144,500,000	162,000,000	132,165,942	2,256,639,530 ²	2,546,149,789	1,582,667,313	2,869,429,779	88.73	
1933	144,500,000	157,250,000	130,362,488	2,236,841,539 ²	2,517,934,280	1,409,067,110	2,831,393,641	88.93	
1934	144,916,667	132,604,166	135,537,793	2,274,607,936 ²	2,548,720,434	1,373,683,071	2,837,919,961	89.81	
1935	145,500,000	132,750,000	125,644,102	2,426,760,923 ²	2,667,950,352	1,276,430,825	2,956,577,704	90.24	
1936	145,500,000	133,000,000	119,507,306	2,614,895,595 ²	2,855,622,232	1,140,557,800	3,144,506,755	90.81	
1937	145,500,000	133,750,000	110,259,134	2,775,530,413 ²	3,025,721,653	1,200,574,223	3,317,087,132	91.22	
1938	144,500,000	133,750,000	99,870,493	2,823,686,934 ²	3,056,684,095	1,200,692,605	3,348,708,580	91.28	
1939	144,500,000	133,750,000	94,064,907	3,060,859,111 ²	3,298,351,099	1,243,616,409	3,591,564,586	91.84	
1940	144,500,000	133,750,000	91,134,378	3,179,523,062 ²	3,411,104,825	1,324,021,841	3,707,316,459	92.01	
1941	145,500,000	133,916,667	81,620,753	3,464,781,844	3,711,870,680	1,403,181,296	4,008,381,256	92.60	
1942	145,500,000	135,083,333	71,743,242	3,834,335,141	4,102,355,598	1,370,418,799	4,399,820,746	93.24	
1943	145,500,000	138,750,000	50,230,204	4,592,336,705 ²	4,849,222,532	1,334,080,022	5,148,458,722	94.19	
1944	145,500,000	138,750,000	37,056,187	5,422,302,978 ²	5,689,443,095	1,343,938,364	5,990,410,887	94.98	
1945	145,500,000	138,750,000	28,636,174	6,159,997,976	6,438,617,676	1,505,039,333	6,743,217,134	95.48	
1946	145,500,000	144,666,667	23,172,717	6,771,553,153 ²	7,123,794,717	1,642,519,066	7,429,608,029	95.99	

NOTE.—The statistics in this table are averages computed from the twelve-monthly returns.

¹Includes the deposits of the Federal and Provincial Governments.

²Includes amounts deposited elsewhere than in Canada, not included in deposits prior to 1901.

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WORLD ORGANIZATIONS

THE UNITED NATIONS

The United Nations is a world organization for the maintenance of peace and security and for the promotion of the welfare of humanity built around the wartime union of free peoples in defence of civilization.

Through a series of conferences, at Dumbarton Oaks (August-October 1944), at Yalta (February 1945) and at San Francisco (April-June 1945), the Charter of the United Nations was produced. The detailed plans for setting up the Organization under the Charter were then drawn up by the Preparatory Commission and its Executive Committee.

The main organs of the United Nations are: the General Assembly, the Security Council, the Economic and Social Council, the Trusteeship Council, the International Court of Justice, the Secretariat.

The General Assembly is composed of representatives of the 57 Member States with one vote each. It is the central organ of the Organization supervising the work of the other organs to which certain specific functions are delegated. It is a deliberative body where the Members have the opportunity to exchange views and state their problems.

At the Second Session of the General Assembly the Right Honourable Louis St. Laurent was chief delegate for Canada.

The Security Council is composed of five permanent members, China, France, the United Kingdom, the United States and the Soviet Union. In addition, there are six non-permanent members elected by the General Assembly for a term of two years. The principal function of the Security Council is to examine questions endangering the maintenance of international peace and security, and to adopt and apply means to solve dangerous international situations or disputes. Each member of the Security Council has one vote. Decisions on procedural matters are made by an affirmative vote of seven members. On all other matters an affirmative vote of seven members, including the concurring votes of the five permanent members is required. Thus, the negative vote of one permanent member is sufficient to prevent the taking of a substantive decision. This is the "veto" power.

A Military Staff Committee, consisting of the Chiefs of Staff of the permanent members of the Security Council or their representatives, advises and assists the Security Council on all questions relating to the Council's military requirements for the maintenance of international peace and security, the regulation of armaments or possible disarmament.

According to a Resolution of the General Assembly, 24 January 1946, an Atomic Energy Commission was established, composed of one representative of each State on the Security Council, and of Canada, when that State is not a member of the Security Council. The purpose of the Commission is to deal with problems raised by the discovery of atomic energy and other related matters.

The Canadian Representative on the Atomic Energy Commission is General Andrew G. L. McNaughton.

The Economic and Social Council is composed of representatives of eighteen Member States elected by the General Assembly for a term of three years. Its function is to study and report on social and economic problems throughout the world, and to suggest means for their solution.

The Trusteeship Council consists of Member Nations administering territories under trusteeship, the permanent members of the Security Council which do not, and as many other Members elected by the General Assembly as may be necessary to ensure that the total number of members in the Trusteeship Council is equally divided between those which administer trust territories and those which do not. The purpose of the Council is to study and report on economic, social, educational and cultural conditions in each territory under trusteeship, and supervise the application of trusteeship agreements.

The International Court of Justice is the principal judicial organ of the United Nations. It consists of fifteen members elected for a term of nine years by the General Assembly and by the Security Council from a list of persons nominated by national groups in the Permanent Court of Arbitration.

Mr. John E. Read, Canada—is one of the judges.

The Secretariat, under a Secretary General appointed by the General Assembly upon the recommendation of the Security Council, serves the United Nations. It is divided in the following departments: Security Council Affairs; Economic Affairs; Social Affairs; Trusteeship and Information from Non-Self-Governing Territories; Public Information; Legal Affairs; Conference and General Services; Administrative and Financial Services. There is, in addition, the Executive Office of the Secretary-General.

The Interim site of the United Nations is: Lake Success, Nassau County, New York.

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The Department provides a clearing house for information on the United Nations, acts as a service agency for representatives of newspapers and periodicals, authors and the general public, and maintains a reference library dealing with matters which concern the United Nations.

INTERNATIONAL CIVIL AVIATION ORGANIZATION

Dominion Square Building, Montreal, P.Q.

The International Civil Aviation Organization came into being on April 4, 1947, when the required number of states (26) had ratified the Convention on International Civil Aviation.

The principal function of the organization is to ensure that international civil aviation may be developed in a safe and orderly manner and that international air transport services may be established on the basis of equality of opportunity and operated soundly and economically.

The principal organs of the organization are the Assembly, composed of all member states, which meets annually; the Council, comprised of 21 members, which meets continuously; and the Secretariat, which is recruited on a broad international basis. There are six special committees of the organization:

1. the Air Navigation Committee
2. the Air Transport Committee
3. the Legal Committee
4. the Committee on International Convention
5. the Joint Support of Air Navigation Services Committee
6. the Finance Committee

Principal Officials

President of the Council, Dr. Edward Warner; Secretary General, Dr. Albert Roper; Assistant to President, Mr. M. H. Higgins; Liaison Officer, Mr. E. R. Marlin; Public Information Officer, Mr. R. A. Draper; Assistant Secretary General for Air Navigation, Mr. I. H. McClure; Assistant Secretary General for Air Transport, Mr. E. M. Weld; Assistant Secretary General for Administration, Mr. P. A. Cumyn; Editor, Mr. R. T. Eyres; Librarian, Mr. A. D. Thiessen.

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CANADIAN HONOUR LIST

NOTE.—The following list is made up from the best information procurable. It is intended that only names of living Canadians be included. The names of others who have died will be found in back numbers of the Canadian Almanac. Errors or omissions will be gladly rectified on advice. See also list of members of His Majesty's Most Honourable Privy Council.

Earls, Viscounts, Barons are addressed: *My Lord*; Baronets and Knights: *Sir*.

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(See note at foot of page)

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*The title of Baron de Longueuil existed prior to the Treaty of Paris (1763), and was duly recognized by Queen Victoria pursuant to that treaty.

Lord Beaverbrook, Viscount Greenwood, Sir Lyman Poore Duff, Sir Thomas White, Arthur Meighen, W. L. Mackenzie King, Geo. P. Graham, Viscount Bennett, are styled "Right Honourable" as members of the Imperial Privy Council.

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 Ormond, Maj.-Gen. D. M., D.S.O.
 Osborne, Col. H. C., C.B.E., V.D.

C.M.G.—Continued

Panet, Maj.-Gen'l. E. de B., D.S.O., E.D.
 Panet, Maj.-Gen'l. H. A., C.B., D.S.O.
 Patteson, John Coleridge.
 Pelletier, Wilfrid.
 Penfield, Wilder G., M.A., M.D., D.Sc.
 Perry, Maj.-Gen. A. B.
 Pope, Lt.-Col. E. W.
 Pratt, Edwin John.
 Ralston, Col. Hon. J. L., P.C., D.S.O., E.D., K.C.,
 LL.D., D.C.L.
 Rankin, Col. A. C., V.D.
 Regan, Col. J. L., V.D.
 Reid, F. A.
 Reid, Col. H. G., C.B.E., D.S.O.
 Rennie, Maj.-Gen'l. R., C.B., D.S.O., M.V.O., V.D.
 Ross, Col. (Hon. Brig.-Gen'l.) A., D.S.O., V.D.,
 K.C., A.D.C.
 Ross, Col. (Hon. Brig.-Gen.) A. E., C.B.
 Ross, Alexander.
 Ross, Frank Mackenzie, M.C.
 Ross, Col. (Hon. Brig.-Gen'l.) J. G., V.D.
 Ross, Maj.-Gen'l. J. M., D.S.O., V.D.
 St. Laurent, Joseph Emile.
 Sanders, Col. G. E., D.S.O.
 Scott, Duncan Campbell, Litt.D., F.R.S.C., F.R.S.I.
 Scott, Col. W. A., V.D.
 Scully, Vincent William Thomas.
 Sellar, Robert Watson.
 Sharman, Col. C. H. L., C.B.E., I.S.O.
 Shaw, Alexander Malcolm, B.S.A.
 Shiels, George Kingsley.
 Sim, David.
 Sims, Col. (Hon. Brig.-Gen'l.) R. F. M., D.S.O.
 Snell, Col. A. E., D.S.O.
 Southam, Harry S.
 Spinney, Geo. W.
 Steacy, Hon'y. Col., Rev. R. H.
 Stephen, Col. C. M.
 Stephens, Capt. R. M. T., R.N.
 Stewart, Col. (Hon. Brig.-Gen'l.) J. S., D.S.O., E.D.
 Stone, Col. E. L.
 Symington, Herbert James, K.C., B.A.
 Taylor, Edward Plunkett.
 Thacker, Maj.-Gen'l. H. C., C.B., D.S.O.
 Towers, Graham Ford.
 Tremblay, Maj.-Gen. T. L., C.B., D.S.O., E.D.,
 A.D.C.(F).
 Vandy, Right Reverend Monsignor Ferdinand.
 Varcoe, Frederick Percy, K.C.
 Van Straubenzee, Maj.-General Sir Casimir, K.B.E.
 C.B.
 Vaughan, Robert Charles.
 Wallace, Robert Charles, M.A., D.Sc., Ph.D., LL.D.
 Watt, Col. W. L., V.D.
 Webster, Hon. Lt.-Col. John Clarence, M.D., C.M.,
 D.Sc., LL.D., F.R.C.P., F.A.C.S., F.R.S., etc.
 Wells, Hon. Brig., Rt. Rev. G. A., V.D., M.A., D.D.
 Williams, Maj.-Gen. V. A. S.
 Wood, Stuart Taylor.
 Woods, Walter S.
 Wrench, Maj. Sir John Evelyn Leslie.
 Wright, Col. R. P., D.S.O., V.D.

C.V.O.

Allan, Hon. Colonel, Sir Hugh Montagu, Kt., E.D.
 O'Connor, Colonel Henry Willis, C.B.E., D.S.O.
 Pereira, Frederick Linwood Clinton, O.B.E.
 Schwerdt, Capt. C. M. R., C.B.E., A.D.C., R.N.

C.B.E.

Agnew, Brig. Donald R.
 Allan, Mrs. Mary Elizabeth W.
 Allard, Brigadier Jean Victor, D.S.O.
 Ambridge, Douglas White.
 Anderson, William M.
 Anglin, Brig.-Gen. Gerald Gardiner, M.C., E.D.
 Archer, Dr. A. E.
 Archibald, Edgar Spinney, B.A., B.S.A., D.Sc., LL.D.
 Argue, Professor Charles William, B.A., B.S.A.,
 M.Sc., D.S.C.
 Arscott, Allan Edwin.
 Baldwin, David K.
 Bazett, Professor Henry Cuthbert.
 Beament, Brig. A. W., V.D.
 Bean, Lt.-Col. (A. Brig.) Walter Alexander, E. D.
 Beaubien, Louis de Gaspe.
 Beaubien, Madame Louis de G.

C.B.E.—Continued

Bengough, Percy Robert.
 Bennett, Col. J. A. W.
 Berkinshaw, Richard Coulton.
 Best, Charles Herbert, Surgeon-Captain, M.A.,
 M.D., D.Sc., F.R.S.C., F.R.C.P. (O), F.R.S.S.
 Best, William Leslie
 Bidwell, Capt. Roger E. S., R.C.N.
 Bingham, Brig. John F.
 Birks, William Massey, LL.D.
 Black, Lieut.-Col. (A/Brig.) Dudley Kingdon, D.S.O.
 Black, Henry
 Blais, Brig. Edmond Alfred, M.C.
 Booth, Brig. Chas. S., E.D.
 Bostock, Brig. William Norman
 Bouchard, Joseph Georges, B.A., Ing. Agric. Litt.D.,
 F.R.C.S.
 Bowen, Henry Blane
 Braden, George S.
 Brais, F. Philippe, K.C., M.L.C.
 Brilliant, Jules Andre, B.Sc.
 Brock, Capt. Eustace Alexander, V.D., R.C.N., (R)
 (Retired).
 Brock, Commodore E. R., R.C.N. (R) (Retired).
 Brodeur, Rear Admiral Victor G., C.B., R.C.N. (Ret)
 Brook, Lt.-Col. Reginald J., D.S.O.
 Brown, Lt.-Col. Ernest R., V.D.
 Brown, Frank Herbert.
 Brown, William Archibald, M.Sc.
 Brownfield, Brig. Hon. Harold O. N., M.C.
 Brunning, Ernest John.
 Bryans, Air Commodore John George.
 Burd, Frank J.
 Burton, Chas. Luther
 Burton, Edgar Gordon.
 Cabeldu, Brigadier Frederick Norman, D.S.O., E.D.
 Campbell, Group Captain Archibald P.
 Campbell, Mrs. Gladys Emily.
 Campbell, A/V/M Hugh Lester
 Carr, Brig. Noel Osmond.
 Carson, Sir Frederick, M.C.
 Cartwright, Lt.-Col. Francis L., D.S.O.
 Charest, Hon. A/C Joseph E. A.
 Chance, Leslie.
 Charpentier, Alfred.
 Chase, Howard Brown.
 Chisholm, Maj.-Gen. Geo. B., M.C., E.D.
 Christian, Lieut.-Col. (A. Brig.) John Despard.
 Clappison, A/C Henry Gordon.
 Clarke, Col. John T., C.M., M.D.
 Clark, Brig. Samuel Findlay
 Clark, Joseph W. G., D.F.C.
 Cochran, Hugh E.
 Collard, A/V/M Richard R.
 Collip, James B., M.A., Ph.D., LL.D.
 Colquhoun, Brig. William Gourlay, M.C.
 Connelly, Brig. Alau Burton
 Costello, Air Commodore Martin.
 Cowley, Air Vice-Marshal Arthur T. N.
 Cousins, Edward Launcelot.
 Crabtree, Harold.
 Creery, Capt. Wallace B., R.C.N.
 Critchley, Actg. Air Commodore Alf. C., C.M.G.,
 D.S.O., (R.A.F.V.R.).
 Croil, Air Marshal George M., A.F.C.
 Cunningham, Brig. Douglas Gordon, D.S.O., E.D.
 Curtis, Air Vice-Marshal W. A., C.B., D.S.C., E.D.
 Davis, Lady Henrietta.
 de Bury and de Bocarme, Count, Col. Henry R. V.
 Defries, Dr. Robert Dawes
 de Lalanne, Brig. James Arthur, M.C.
 De Marbois, Capt. J. M. B. P., (R.C.N. Retired).
 Dennistoun, Col. Robert M., V.D., K.C.
 Dewar, Brigadier (Acting Major-General) Daniel
 Everett.
 Dewar, Douglas.
 De Wolf, Cmdre. H. G., D.S.O., D.S.C., R.C.N.
 Dodds, Jackson
 Dowie, Col. Lawrence A.
 Drury, Brigadier Charles Mills, D.S.O.
 Dugal, Armand Joseph.
 Duncanson, Colonel (Acting Brigadier) Andrew East-
 man, D.S.O., V.D.
 Dunham, Mrs. G. W.
 Dunlap, A/C Clarence R.
 Earl, Cmdre. P. W., R.C.N. (R) (Retired).
 Earnshaw, Brigadier Philip, D.S.O., M.C.
 Eastwood, Maj. Geoffrey

C.B.E.—Continued

Edwards, George
 Edwards, Capt. John, C. I., R.C.N.
 Elder, Brigadier Herbert Munroe, D.S.O., E.D.
 Elkins, Maj.-Gen. Wm. Henry Pferinger, C.B., D.S.O.
 Elliott, J. Courtland.
 Falls, Hon. Lt.-Col. Rev. G. O., E.D.
 Farmer, Colonel (Acting Brig.) George Richard D., E.D.
 Farquharson, Col. (A. Brig.) Donald G. J.
 Fenwick, Brig. Chas. P., C.B., M.C., E.D.
 Fetherstonhaugh, Lt.-Col. Wm. S.
 Fisher, Philip Sydney, D.S.O.
 Fitzgerald, Edward
 Fitzgibbons, John Joseph.
 Flick, Lt.-Col. Chas. L., C.M.G., V.D.
 Foster, Maj.-Gen. Harry Wickwire, D.S.O.
 Foulkes, Lieut.-Gen. Chas., C.B., D.S.O.
 Freeman, John.
 Gagnon, Assistant Commissioner Henri Albert Royal, R.C.M.P.
 Gagnon, Wilfrid.
 Ganong, Maj.-Gen. Hardy N., E.D.
 Gavsie, Charles.
 Geddes, Roy.
 Genet, Brig. John Ernest, M.C.
 Geoffrion, Henri.
 Gibson, David H.
 Gibson, Brigadier Thomas Graeme, D.S.O.
 Gibson, Maj.-Gen. Ralph B., C.B., V.D.
 Gilbride, Brig. William Preston, D.S.O.
 Girvan, Brig. John Pollands, D.S.O., M.C., V.D.
 Godwin, Air Commodore Harold Brandon.
 Godsoe, Joseph Gerald.
 Gordon, A/C Russell Chas.
 Gordon, Hon. Mr. Justice Percy H.
 Gordon, Walter Lockhart.
 Gostling, Brig. Guy Standish N., E.D.
 Gough, Colonel James Revelly R., E.D.
 Graham, D. A. L., M.B., F.R.C.P. (C), F.R.S.C.
 Graham, Brig. Howard Douglas, D.S.O., E.D.
 Grant, Brig. George Milligan
 Grant, Vice-Admiral Harold T. W., D.S.O., R.C.N.
 Grant, Capt. John Moreau, R.C.N. (Ret.)
 Gregg, Brig. Milton Fowler, V.C., M.C.
 Gregoire, Jos. Ernest
 Grisdale, Dr. Frank Sydney.
 Gundy, John Henry.
 Guthrie, A/V/M, Kenneth M., C.B.
 Guy, Harry L.
 Haldenby, Brig. Eric Wilson, M.C., V.D.
 Hamer, Roy Stokes.
 Hanna, Group Capt. W. Fielding
 Hannam, Herbert Henry, B.S.A.
 Hardy, Mrs. Laura.
 Henderson, Kenneth A.
 Henderson, Col. (Acting Brig.) Robert James
 Hepburn, Hon. Brig. Channell Galbraith, M.C., E.D.
 Hibbard, Cmdre, Godfrey M., R.C.N. (Retired).
 Hoffmeister, Maj.-Gen. Bertram Meryl, C.B., D.S.O., E.D. (Canadian Army).
 Holland, Miss Laura
 Horkins, Mrs. Alice Louise.
 Hose, Rear Admiral W., R.C.N. (Ret.)
 Houde, Camillien
 Houghton, Capt. Frank Llewellyn, R.C.N.
 Howard, Brig. (A/Maj.-Gen.) Gordon Bryon
 Howard, Wilbert Harvard., K.C.
 Hudd, Frederic.
 Hunter, Andrew, M.A., B.S.C., M.B., F.R.C.S.
 Hurley, A/A/C, Jos. Louis.
 Hyde, Lt.-Col. J. Reid
 Hyndman, Honourable James Duncan.
 Iron, Air Commodore Douglas, (R.A.F.).
 Irwin, A/C George Norman.
 James, Air Vice-Marshal Arthur Lorne.
 Jean, Emile.
 Jefferson, Engineer Capt. Frank H., R.C.N., (Ret).
 Jefferson, Brig. James Currie, D.S.O., E.D.
 Jewett, Frederick Coburn.
 Johnson, A/C Alan L.
 Johnson, Capt. B. L., D.S.O., R.C.N. (R) (Retired)
 Johnson, Edward, LL.D., Mus.Doc.
 Johnston, Brig. Ian Strachan, D.S.O., E.D.
 Keachie, Lester Millman, K.C.
 Keefer, Brig. Ralph Holley, D.S.O., E.D.
 Keenleyside, Col. (Actg. Brig.) Hubert B.
 Keller, Maj.-Gen. Rodney F. L.

C.B.E.—Continued

Kelly, Brig. Patrick.
 Kelly, Capt. Thos. D., R.C.N. (R) Retired).
 Kemp, Ex-Assistant Commissioner Vernon Alfred
 Miller, R.C.M.P.
 Kennedy, Maj.-Gen. Howard, M.C.
 Ker, Hon'y. Lt.-Col. Chas. A., C.M.G., D.S.O.
 Ker, Frederick Innes.
 Kerr, Air Commodore John Gordon, A.F.C.
 Kidd, George.
 Kirkpatrick, William McPherson.
 Kitching, Brig. George, D.S.O.
 Knowles, Charles Oswald.
 Kydd, Miss Mary Winifred, M.A.
 Lawes, Albert Leslie.
 Laing, Brig. Horace V. D., E.D.
 Lambert, Brig. Noel D.
 Leckie, Col. J. E., C.M.G., D.S.O., V.D.
 Leclerc, Maj.-Gen. Pierre E., M.M., E.D.
 Letson, Maj.-Gen. H. F. G., C.B., M.C., E.D., C.L.M. (U.S.A.).
 Leitch, Gordon.
 Leonard, Thomas D'Arcy, K.C.
 Lewis, Allan Collingwood Travers.
 Lindsay, Gordon Clapp.
 Lister, Brig. James Frederick A.
 Lobley, Owen Rickell.
 Lockwood, Thomas C.
 Lott, Brig. Frank Melville, E.D.
 Lough, Brig. John R. Stewart, D.S.O., M.C., V.D.
 Luton, Brig. Robert M., M.C.
 Maass, Dr. Otto.
 MacCallum, Andrew Lane Wark.
 MacDonald, Maj.-Gen. Donald J., D.S.O., M.C.
 MacDonald, Brig. Noel Bennett.
 MacDonald, Hon'y Lt.-Col. the Rev. John H., V.D., D.D.
 MacKell, A/C David Edward.
 MacKinnon, Ewen W.
 Macklin, Brig. Wilfred Harold Stephenson
 MacLean, Brig. Allister T., M.C., V.D.
 MacLean, Dr. John Duncan.
 MacLean, Murdoch MacKay.
 MacMillan, Harvey R.
 MacMurchy, Dr. Helen
 Macnutt, Ernest Augustus.
 MacQueen, Brig. John Henry.
 Magee, Col. Allan, A., D.S.O., E.D., K.C.
 McBurney, A/V/M Ralph Edward
 McCarter, Brig. George Arnold
 McConnell, Jr., John.
 McCrimmon, Major Kenneth Howard.
 McCusker, Brig. Emmet Andrew, M.C., E.D.
 McCutcheon, Malcolm Wallace.
 McGarry, Mrs. Henrietta Agnes
 McGregor, Fred Alexander.
 McIntyre, Bernard Gabriel.
 McKee, Brig. Clarence Sparks, E.D.
 McKee, Clayton, B.
 Mann, Brig. Clarence Churchill, D.S.O.
 Mansur, David B.
 Marble, Dean G.
 Matson, James.
 Matthews, Brig. Albert Bruce, D.S.O., E.D.
 Matthews, Col. (A. Brig.) Beverley.
 Mavor, Brig. Wilfrid, M.C., E.D.
 Mead, Deputy Commissioner Frederick J., R.C.M.P.
 Meakins, Brig. Jonathan Campbell
 Melville, Brig. James L., M.C., E.D.
 Metcalf, Maynard Albert.
 Middleton, A/V/M Elwood Edward
 Miller, A/C Frank Robert.
 Miller, Lt.-Col. J. Lawrence.
 Mills, Lesslie G.
 Mohan, Richard Thomas.
 Morfee, A/V/M Arthur L., C.B.
 Morrison, Brig. George Power.
 Mortimore, Brig. Arthur Royal
 Morton, Brig. Ralph Otter Geoffrey.
 Mosher, Aaron Roland.
 Mossop, A/C Neron F.
 Mulock, Col. Redford H., D.S.O.
 Murchie, Maj.-Gen. John C., C.B.
 Murdock, Brigadier Horatio Ward, E.D.
 Murphy, Brig. Wm. Cameron, D.S.O., E.D.
 Murray, Air-Commodore John MacLeod
 Murray, Rear Admiral Leonard W., C.B., R.C.N., (Retired).

C.B.E.—Continued

Neal, William M.
 New, Helen Isabel (Mrs.).
 Newman, William A.
 Noel, Brig. Marcel, E.D.
 O'Brian, A/C. Godfrey S., A.F.C.
 O'Connor, Col. Henry Willis, C.V.O. D.S.O., A.D.C.,
 Orde, Brig. Reginald John
 Orr, Air Commodore Walter Alyn.
 Osborne, Frederick Ernest.
 Osborne, Col. Henry Campbell, C.M.G., V.D.
 Outerbridge, Major Leonard C., D.S.O.
 Owen, Wm. Hugh.
 Parkin, John Hamilton.
 Peacock, (Colonel) George Walter.
 Pearsall, Luke Windham, B.S.A.
 Pembroke, Jack.
 Penhale, Brig. Matthew H. S.
 Phillips, W. E.
 Piggott, Joseph M.
 Plant, A/V/M. John L., A.F.C.
 Plumptre, Arthur Fitzwalter Wynne.
 Playfair, Lt.-Col. (Act. Col.) Cecil H., E.D.
 Plow, Brig. Edward Chester, D.S.O.
 Plumptre, Mrs. Adelaide
 Potts, Maj.-Gen. Arthur E., E.D.
 Powell, Group Capt. Griffith J., (R.A.F.).
 Rae, Brig. Cecil Alexander, E.D.
 Randles, Arthur.
 Rasminsky, Louis.
 Ratcliffe, John H.
 Raymond, Air Vice-Marshal Adelard
 Rayside, Miss E. C., R.R.C.
 Renaud, Maj.-Gen. Ernest J., C.B.
 Reid, Col. Hector G., C.M.G., D.S.O.
 Ridley, *Matron* Miss E. B., R.R.C.
 Ripley, Lt.-Col. Blair, D.S.O.
 Roberts, Bennett J.
 Robertson, Col. Herman M., V.D.
 Robinson, Lieut.-Col. (A. Brig.) Geo. W.
 Rodger, Brig. Norman Elliot
 Roome, Brig. Richard Edward G., V.D.
 Ross, Air Commodore Arthur Dwight, G.C.
 Ross, Phyllis G., (Mrs. Frank M.) M.A., LL.D.
 Routley, Dr. Thomas Clarence.
 Rush, Walter Albert.
 Russell, A/C. Arthur H. K.
 Rutherford, Brig. Thomas John, E.D.
 Ruttan, Col. Chas. M., V.D.
 Saunders, Robert H.
 Sellers, Henry Eugene, LL.D.
 Sexton, Frederic H., D.Sc., LL.D.
 Sharman, Col. Chas. H. L., C.M.G., I.S.O.
 Sheard, Terence.
 Sifton, Wilfrid Victor, D.S.O.
 Simonds, Maj.-Gen., (Act. Lieut.-Gen.) G. G., C.B.,
 D.S.O.
 Simpson, Col. Robert M., D.S.O.
 Singleton, John Franklin.
 Slemon, A/V/M/ Chas. R., C.B.
 Smellie, *Matron-in-Chief* Miss E. L., R.R.C.
 Smith, Brig. Armand Armstrong, M.C., E.D.
 Smith, Air Cdre. Douglas McCully
 Smith, Brig. George Edward R.
 Smith, H. Greville.
 Smith, Brig. James Desmond Blaise, D.S.O.
 (Canadian Army)
 Somerville, Walter Harold.
 Sparling, Brigadier Herbert Alan, D.S.O.
 Spence, George.
 Spencer, Brig. Alexander C., E.D.
 Spencer, Christopher.
 Sperry, Byrne Hope (Mrs.).
 Stayner, Lt.-Col. Richard W., D.S.O., M.C.
 Stephen, George.
 Stephens, Eng. Rear Admiral Geo. L., C.B., R.C.N.,
 (Retired).
 Stewart, James.
 Stewart, James McGregor, K.C.
 Stewart, Brig. James C., D.S.O.
 Stewart, William James
 Storms, Brig. Douglas Hinch, M.C.
 Suttie, Brigadier Earl Ritchie, D.S.O., E.D.
 Swaine, James Malcolm, F.h.D.
 Switzer, Brig. Thomas Deeves
 Taber, Brig. Harold Edward.
 Tackaberry, Air-Commodore Stanley Gibson
 Taggart, James Gordon, B.S.A.
 Tait, Lt.-Col. J. S., V.D.

C.B.E.—Continued

Taylor, Austin C.
 Taylor, Rear Admiral Cuthbert R. H., R.C.N.
 Taylor, Kenneth Wiffin.
 Theriault, Brig. Antonin.
 Thackray, Brig. William Carson.
 Thompson, Walter Scott.
 Tice, Air-Commodore James Winfred, E.D.
 Timm, William Benjamin.
 Todd, Lt.-Col. Guy Mansfield.
 Todd, Brig. Percy Arthur S., D.S.O., E.D.
 Topp, Brig. Charles Beresford, D.S.O., M.C.
 Tremaine, Brigadier Arthur Victor.
 Trumbull, J. Lyman.
 Trudeau, Brig. Georges Alexandre H.
 Urquhart, Norman.
 Vaillancourt, Cyrille, D.S.A.
 Vautet, Madame Renée
 Vezina, Dr. Charles.
 Vokes, Maj.-Gen. Christopher, C.B., D.S.O.
 Wait, Air-Commodore Frank Goodell
 Wait, A/V/M George Enoch.
 Walford, Brig. Alfred E., C.B., M.M., E.D.
 Walker, Alex.
 Wallace, Clarence.
 Walls, Frederick Baird.
 Walsh, Air Vice-Marshal George V., C.B.
 Walton, Norman B.
 Ward, James Bickan.
 Ward, Col. (Hon. Brig.-Gen.) Walter R.
 Wardle, James Morey.
 Warner, Brig. Wilfred Parsons, D.S.C.
 Warren, Mrs. Sarah Trumbull, LL.D.
 Wedd, Brig. William Basil, D.S.O., M.C., E.D.
 Weeks, Brig. Ernest Geoffrey, C.B., M.C., M.M.
 Wesson, John Henry.
 White, Brig. Donald Alexander, D.S.O.
 White, Col. Hon. Gerald, V., V.D., B.Sc.
 Whitton, Miss Charlotte E., M.A.
 Wilson, John Armistead.
 Wood, Lou M.
 Wrinch, Lt.-Col. (A/Brig.) Arthur Egbert
 Wyman, Brig. Robert A., D.S.O., E.D.
 Young, Brig. Hugh Andrew, C.B., D.S.O.
 Young, Maj.-Gen. James V., C.B.
 Ziegler, Brig. Wm. Smith, D.S.O., E.D.

M.V.O.

Capt. H. C. Blake, Lt.-Col. G. W. Little,
 O.B.E., M.C.; Lt.-Col. S. L. Penhorwood, O.B.E.;
 Maj.-Gen'l R. Rennie, C.B., C.M.G., D.S.O., V.D.;
 Col. A. Roy.

THE IMPERIAL SERVICE ORDER
(I.S.O.)

This civil order of distinction was instituted by King Edward VII, August 8th, 1902, to more fully recognize the faithful and meritorious services rendered by members of the Civil Services of the various parts of the Empire. The following Canadians are Companions of that Order:—

Anderson, Geo. Clayton
 Andison, Robert Albert.
 Barnstead, Arthur S.
 Beaulieu, Hormisdas.
 Bédard, Avila
 Blair, Frederick Charles
 Blois, Ernest H.
 Bulmer, Charles F.
 Castonguay, Jules.
 Cathcart, Henry
 Coolican, Peter T.
 Evans, James Howell.
 Fortier, Henri.
 French, F. H.
 Gibson, Roy Alexander.
 Jolliffe, Arthur Leigh.
 Johns, Francis Vickers.
 Jost, Edward B.
 Lafontaine, Charles Edw.
 Lax, Thomas.
 Lewis, F. Harold.
 MacMillan, Louis Broderick.
 Macphail, John G.
 Paterson, Hugh D.
 Payne, Chester.
 Prince, Gilbert Hudson.

I.S.O.—Continued

Robichaud, Domitien Thomas
 Rodd, Jas. Arthur.
 Ronson, Walter Clifton.
 Ross, Donald Henry
 Scott, David John
 Sharman, Colonel Charles Henry Ludovic, C.M.G.,
 C.B.E.

I.S.O.—Continued

Valin, Joseph Gaudiose Aime, B.Sc.
 Vallee, Ivan E.
 Walker, Paschal.
 Watson, Harrison
 Way, Ernest Owen.

THE VICTORIA CROSS

THE VICTORIA CROSS was instituted by Queen Victoria at the close of the Crimean campaign, 1856. It is a Maltese cross, made of gun metal, with a Royal Crest in the centre and underneath it an escroll bearing the inscription "For Valor," and is awarded, irrespective of rank, to members of any branch of His Majesty's services, either in the Imperial Forces or those of any British dominion, colony, dependency or protectorate, the Mercantile Marine, nurses or staffs of hospitals, or to civilians of either sex while serving in either regular or temporary capacity during naval, military, or air force operations. It is awarded only "for most conspicuous bravery or some daring or pre-eminent act of valour or self-sacrifice or extreme devotion to duty in the presence of the enemy." For additional conduct of similar bravery, a Bar is added. The ribbon was formerly red for the Army and blue for the Navy, but is now crimson for all services. An annuity of £10 a year accompanies the decoration, plus £5 a year for every Bar granted; payable to ranks below commission ranks from the date of the act which concerns the award. Navy, Army and Royal Air Force regulations provide for the annuity to be increased to the maximum of £75, including any other pension from public funds where officers and other ranks are incapable of earning a livelihood by reason of age or infirmity occasioned by a cause outside the recipient's control. Since June 17th, 1943, the financial responsibility has been assumed by the Canadian Government, and the pound sterling is deemed to have a value of \$5.00 in Canadian currency where this is concerned.

CANADIAN RECIPIENTS OF THE VICTORIA CROSS FOR SERVICES WITH THE BRITISH FORCES

- Barker, Lieut.-Col. William George, D.S.O., M.C., D.F.C. (late R.A.F.). (Died March 12, 1930.)
 Bazalgette, Sqdn. Ldr. Ian W., D.F.C., of Calgary, Alta; awarded (posthumously) 1945 for gallantry on Aug. 4th, 1944, with an R.A.F. Pathfinder Squadron in France.
 Beet, Lt. H. C., (late 32nd Bn., C.E.F.) Awarded V.C. while with 1st Bn. Derbyshire Regt. in South Africa.
 Bourke, Com. Rowland, D.S.O., R.N.V.R. Gazetted Aug. 28, 1918.
 De Wind, 2nd Lieut. Edmund; France, March 21, 1918. 15th Bn. Royal Irish Rifles.
 Douglas, Asst. Surgeon Campbell Mellis, born at Quebec. For bravery May 7, 1867 at Little Andaman Islands. Died 1909.
 Dunn, Col. Alexander Robert, born in Toronto September 15th, 1833; entered British Army and awarded Victoria Cross for bravery in the Crimean War on October 25, 1854.
 Geary, Maj. B. Handley, Gen. List. Award while attached to East Surrey Regt., 4th Bn., at Hill 60, Ypres, April 1915. (Resident in Canada since 1928).
 Gray, Lieutenant Robert H., D.S.C., R.C.N.V.R. of Nelson, B.C. Awarded posthumously in November, 1945, "for great bravery in leading an attack, in the face of intense fire, and thereby sinking a Japanese destroyer"—in Onagawa Bay, 9 August, 1945. (Pilot in Naval Air Arm serving in British Pacific Fleet).
 Hall, Able Seaman William. For bravery in Indian Mutiny, Relief of Lucknow, Nov. 16, 1857. Born and died at Nova Scotia, 1824-1904.
 Hoey, Major Charles Ferguson, of Duncan, B.C. Awarded posthumously in 1944 for heroic action in Burma with the British forces in February 1944. Killed in action.
 McLeod, 2nd Lieut. Allen Arnett, R.A.F., Stonewall, Man., died in 1918, aged 19.
 O'Leary, Lt. Col. Michael, 1st Bn. Irish Guards, February 1st, 1915.
 Pearson, Sergt. John, 8th King's Royal Irish Hussars; awarded in Indian Mutiny, June 17, 1858. Born in England; died at Lion's Head, Ont., 1892.
 Peters, Capt. F. T. of Prince Edward Island and Nelson, B.C. Awarded in 1942 while serving in the Royal Navy, for gallant action at Oran during North African landings; died of wounds.
 Reade, Surgeon Herbert Taylor, 61st Rgt. of Foot, at Delhi, September 1857. Born 1828 at Perth, Ont., died in England 1897.
 Richardson, Sgt. Geo. (died Feb., 1922). Border Regt.; for bravery, April 27, 1859.
 Robson, Sgt. H. H. Award Dec. 14, 1914 while serving in 2nd Bn. Royal Scots (Middlethian Regt.) 8th Brig., 3rd Div. Regular Army.
 Stuart, Commander Ronald Neil, D.S.O., R.N.R. Gazetted, July 20, 1917.
 Wilkinson, Temp. Lieut. Thos. Orde Lawder; France, July 5, 1916; with British Army.

MEMBERS OF THE CANADIAN FORCES AWARDED THE VICTORIA CROSS

- Algie, Lieut. Wallace Lloyd, (late 20th Bn.) (killed).
 Barron, Corpl. Colin. (late 3rd Bn., C.E.F.)
 Bellew, Capt. Edward Donald, ret. (late 7th Bn. C.E.F.).
 Bishop, Hon. Air-Marshall, W. A., C.B., D.S.O., M.C., D.F.C., R.C.A.F., (late C.E.F. and R.F.C.).
 Brereton, A-Cpl. Alex., (late 8th Bn., C.E.F.).
 Brilliant, Lt. John, M.C., (late 22nd Bn., C.E.F.), Awarded 1918 (killed in action).
 Brown, Private Harry, (late 10th Bn. C.E.F.).
 Cairns, Serg't Hugh, D.C.M., (late 46th Bn.) (killed).
 Campbell, Lt. F. W. (1st Bn.) died of wounds.
 Clarke, A-Cpl. Leo., (late 2nd Bn., C.E.F.) (died of wounds).
 Clark-Kennedy, Lt.-Col. W. H., C.M.G., D.S.O., E.D., Black Watch (Royal Highland Regiment) of Canada (C. Res. of O.), (late 24th Bn. C.E.F.).
 Cockburn, Maj. Hampdon Zane Churchill, 2nd M.R., (South African War, Nov. 7, 1900).
 Combe, Lt. R. G. (27th Bn.) killed.
 Coppins, Corpl. Fred'k George, (late 8th Bn., C.E.F.)
 Cosens, Sgt. Aubrey, of Latchford, Ont. Awarded 1945 (posthumously) for gallant action with the Queen's Own Rifles of Canada in Holland, Feb. 25th-26th, 1945.
 Croak, Pte. John Bernard, (late 13th Bn., C.E.F.) (killed in action).
 Currie, Major David Vivian (29th Canadian Reconnaissance Reg't.) of Moose Jaw, Sask., and Owen Sound, Ont. For gallantry at the village of St. Lambert sur Dives, Normandy, Aug. 18-20, 1944.
 Dineson, Lt. Thos., (late 42nd Bn., C.E.F.)
 Fisher, Lce.-Corpl. F. (13th Bn.) killed.
 Flowerdew, Lt. G. M., L. S.H.(R.C.), C.E.F. (died of wounds).
 Foote, Hon. Captain John Weir, Canadian Chaplain Services. Awarded in 1946 for conspicuous gallantry at Dieppe while regimental chaplain with the Royal Hamilton Light Infantry on August 19th, 1942.
 Good, Corpl. Herman James, (late 13th Bn., C.E.F.).
 Gregg, Brig. Milton Fowler, M.C., G.G.F.G. (late R.C.R., C.E.F.).
 Hall, Co'y Sgt.-Maj. F. W., 8th Bn. (killed in action).
 Hanna, Lt. R., (late 29th Bn., C.E.F.).
 Harvey, Brigadier F. M. W., M.C., L.S.H., (R.C.)
 Hobson, Sgt. F., (late 20th Bn., C.E.F.) (killed).
 Holland, Maj. E. J., R.O. (R.C.D., S. Africa).
 Holmes, Pte. T. W., (late 4th. C.M.R., C.E.F.).

THE VICTORIA CROSS—Continued

- Honey, Lieut. Samuel Lewis, D.C.M., M.M. (late 78th Bn.) (died of wounds).
- Hornell, Flight-Lieut. David Ernest (Bud) of Mimico, Ont. Ontario R.C.A.F. pilot; awarded posthumously in 1944 for "gallant and distinguished conduct" during a successful attack on a German submarine after his amphibian aircraft had been badly damaged by enemy cannon; on June 24, 1944. Died on rescue boat as a result of the action.
- Hutchison, Capt. Bellenden Seymour, M.C., (late C.A.M.C., C.E.F.).
- Kaeble, Corpl. Jos. M. M., 22nd Bn., awarded 1918 (died of wounds).
- Kerr, Capt. G. F., M.C., M.M., 3rd. Res. Bn. Toronto Regt., (late 3rd Bn. C.E.F.) (Died 1930).
- Kerr, Pte. John Chipman, (late 49th Bn., C.E.F.).
- Kinross, Pte. C. J., (late 49th Bn., C.E.F.).
- Knight, Acting Sergeant, Arthur George, (late 10th Bn. C.E.F.) (killed).
- Konowal, Corpl. Filip, Ottawa, (late 47th Bn. C.E.F.).
- Learmonth, Maj. O. M., M.C., (late 2nd Bn., C.E.F.) (died of wounds).
- Lyall, Lieut. Graham Thompson, (late 102nd Bn. C.E.F.).
- MacDowell, Col. T. W., D.S.O., R.O. (late 38th Bn., C.E.F.).
- MacGregor, Lieut.-Col. John, M.C., D.C.M., E.D., Cdn. Scot. Regt. (late 2nd C.M.R., C.E.F.).
- Mackenzie, Lt. H., D.C.M., C.E.F. (killed in action).
- Mahony, Major John Keefer, New Westminster, B.C.: Westminster Regiment (Motor); Awarded July, 1944, for gallant action at the Melfa River, Italy, on May 24th, 1944.
- McKean, Capt. G. B., M.C., M.M. (died 28th Nov., 1926), (late 14th Bn. C.E.F.).
- Merrifield, Lt. Wm., M.M., ret. (late 4th Bn. C.E.F.) died at Toronto, 1943.
- Merritt, Lt.-Col. Chas. Cecil Ingersoll, E.D., Belleville, Ont. and Vancouver, B.C.; South Sask. Regt., 1st Bn., For Valour at Dieppe, 1942.
- Metcalfe, 2nd Lieut. W. H., M.M., York Regt. ret. (late 16th Bn., C.E.F.).
- Milne, Pte. W. J. (16th Bn.) killed.
- Miner, Corpl. Harry Garnet B., (58th Bn. C.E.F.) (died of wounds).
- Mitchell, Lieut.-Col. C. N., M.C., R.C.E. (late 4th Bn. C.E., C.E.F.).
- Mullin, Capt. G. H., M.M., 22nd Flde. Bde., C. Res. of O. (late P.P.C.L.I., C.E.F.).
- Mynarski, Pilot Officer Andrew Charles, 419 Sqn. R.C.A.F., of Winnipeg, Man., awarded posthumously October 11, 1946, for extreme gallantry in an endeavour to rescue a crew member of his aircraft during air operations over Cambrai, France, on June 12, 1944.
- Nunney, Bn.-Sgt. Claude, J. P., D.C.M., M.M., (late 38th Bn. C.E.F.) (killed at Vimy Ridge).
- O'Kelly, Capt. C. P. J., M.C. (died 1922), late 52nd Bn. C.E.F.).
- O'Rourke, Pte. M. J., M.M., (late 7th Bn., C.E.F.).
- Osborn, Company Sgt. Major John Robert, 1st Bn. The Winnipeg Grenadiers. Awarded posthumously in 1946 for bravery at Hong Kong on December 19th, 1941. Killed in action.
- Pattinson, Pte. J. G. (50th Bn.) killed.
- Pearkes, Maj.-Gen. G. R., C.B., D.S.O., M.C., C.L.M. (U.S.A.) (late 5th C.M.R., C.E.F.).
- Peck, Col. C. W., D.S.O., Can. Scot. Regt., C. Res. of O., (late 16th Bn., C.E.F.).
- Rayfield, Capt. Walter Leigh, Queens York Rangers; 1st American Regt. (late 7th Bn., C.E.F.).
- Richardson, Sgt. A. H. L. (late Strathcona's Horse, South African War).
- Richardson, Pte. Jas., (16th Bn., killed in action).
- Robertson, Pte. J. P., (late 27th Bn., C.E.F.) (killed in action).
- Rutherford, Lt. C. S., M.C., M.M., ret. (late 5th C.M.R., C.E.F.). (For Valour Aug. 26, 1918.)
- Scrimger, Lt.-Col. F. A. C., R. of O., (late M.O. 14th Bn., C.E.F.). Died at Montreal, Feb. 13, 1937.
- Shankland, Lt.-Col. R. D.C.M., Queen's Cameron Highrs. of Canada, C. Res. of O., (late 43rd Bn. C.E.F.).
- Sifton, Sgt. E. W. (18th Bn.), killed.
- Smith, Pte. Ernest Alvia, of New Westminster, B.C.; Seaforth Highlanders. Awarded 1944, for gallantry on the night of October 21-22, 1944, at the Savio River, Italy.
- Spall, Sgt. Robt. (late P.P.C.L.I., C.E.F.) (killed in action).
- Strachan, Lieut.-Col. H., M.C., 15th Horse, Emd. Fus., (late F.G.H., C.E.F.).
- Tait, Lt. J. E., M.C., 78th Bn., (killed).
- Tilston, Capt. (A/Maj.) Frederick Albert, of Toronto; The Essex Scottish; Awarded 1945 for gallantry with 2nd Canadian Division on March 1st, 1945, at Hochwald Forest.
- Topham, Corp. Frederick George, 1st Canadian Parachute Bn.; Awarded 1945 for gallantry in the Rhine area on March 24th, 1945.
- Triquet, Capt. (actg. Major) Paul, of Cabano, P.Q., Royal 22nd Regiment, Canadian Infantry Corps. Awarded March 1944 "for determined leadership and example" in action at Ortona, Italy, on December 14th, 1943.
- Turner, Lt.-Gen'l Sir R. E. W., K.C.B., K.C.M.G., D.S.O., V.D., R. of O. (R.C.D., S. Africa). Awarded Nov. 7, 1900.
- Young, Pte. John Francis (late 87th Bn. C.E.F.).
- Zengel, Sgt. Raphael Louis, M.M., (late 5th Bn., C.E.F.).
- Pte. Timothy O'Hea, 1st. Bn., The Rifle Brigade; award made for gallant conduct extinguishing fire in Railway car between Quebec and Montreal, June 6, 1866.

TITULAR HONOURS

For some years honours involving titles have not been bestowed on Canadians living in Canada.

On May 22, 1919, during the premiership of the Rt. Hon. Robert L. Borden, a resolution adopted by the House of Commons requested His Majesty to refrain from granting titular honours to Canadian citizens in the future. This policy was reversed in 1933 when, during the premiership of the Rt. Hon. R. B. Bennett, the Canadian Government recommended a number of such awards, which were duly granted on New Year's Day, 1934. Although titular honours were again conferred in 1935, the new administration which took office later that year under the premiership of the Rt. Hon. Mackenzie King revived the previous policy of the Government of 1919, and no titular honours have been recommended or awarded since that time.

On July 24, 1942, a Special Committee on Honours and Decorations reported to the House as follows: "As a result of their deliberations your Committee desire to make the following recommendations:

- (1) That His Majesty's subjects domiciled or ordinarily resident in Canada be eligible for the award of Honours and Decorations, including awards in the Orders of Chivalry, which do not involve titles.
- (2) That His Majesty's Government in Canada consider a submission to His Majesty the King, of proposals for the establishment of an Order limited in number but not involving a title, for which His Majesty's subjects domiciled or ordinarily resident in Canada shall alone be eligible."

THE GEORGE CROSS

Instituted by Royal Warrant, Sept. 24th, 1940, amended May 8th, 1941. The George Cross is to rank with and immediately after the Victoria Cross.

The Cross is intended primarily for civilians, and award in the military services is to be confined to actions for which purely military honors are not normally granted.

The Cross is to be awarded "only for acts of the greatest heroism or of the most conspicuous courage in circumstances of extreme danger." The Ribbon is dark blue.

A Bar is to be added, when an award is to be made to one who is already the recipient of the Cross.

The Cross replaces the Medal of the Order of the British Empire, and living holders of the latter will receive the George Cross in exchange.

THE GEORGE MEDAL

Royal Warrant, Sept. 24th, 1940.

The George Medal, "is intended primarily for civilians and award in the Military Services and is to be confined to acts of great bravery for which purely military honors are not normally granted." Ribbon—alternate stripes of wide red and narrow blue.

THE IMPERIAL SERVICE ORDER AND MEDAL (I.S.O.), (I.S.M.)

It is provided that members not eligible for companionships in the Imperial Service Order may, on retirement after service of twenty-five years, receive the "Imperial Service Medal," which is a circular medal of silver bearing the inscription "For Faithful Service." The I.S.O. ribbon is crimson with a blue band in the centre.

ORDER OF THE COMPANIONS OF HONOUR

This order, instituted in 1917, is limited to His Majesty the King, and fifty members. It ranks above the Distinguished Service Order, immediately following the First Class of the Order of the British Empire, and above the Knights Commander of the British Empire. Ribbon—Carmine with yellow edges.

THE DISTINGUISHED SERVICE ORDER (D.S.O.)

This Naval and Military Order of Distinction was instituted by Queen Victoria, September 6th, 1886, as a means of rewarding individual instances of meritorious or distinguished service in war. The Ribbon is red with blue edgings.

THE ORDER OF MERIT

Instituted in 1902,—O.M. A special distinction, without title, conferred on not more than 24 eminent persons.

THE ORDER OF ST. JOHN OF JERUSALEM

The Grand Priory in the British Realm of the Venerable Order of the Hospital of St. John of Jerusalem. This order is conferred for services to humanity. Appointments do not confer any rank or title.

THE COLONIAL AUXILIARY FORCES OFFICER'S DECORATION (V.D.)

This is now issued only in respect of 20 years' service completed before the 22nd September, 1931, the date on which the award of the Efficiency Decoration, E.D., became effective. The ribbon is green.

MILITARY MEDAL

An army award (1916) for warrant and non-commissioned officers and men. In November 1945 the Minister of Veterans Affairs announced that the award would carry a cash grant of \$100. Ribbon: White centre, blue edges, two narrow stripes of red superimposed on the white.

DISTINGUISHED SERVICE MEDAL

Originally a navy award (1914) but now awarded to army and air force as well. Ribbon: white centre, broad blue bands at each end, with narrow blue stripe in the centre of the white. In November 1945 the Minister of Veterans Affairs announced that the award would carry a cash grant of \$100.

CANADIAN HONOURS

THE CANADIAN EFFICIENCY DECORATION (E.D.)

This is awarded to officers of the Non-Permanent Active Militia after 20 years efficient service, completed after the 22nd of September, 1931, towards which service in other auxiliary forces of the Empire may be reckoned as qualifying service; and service in the ranks can be counted half time for the award. (An officer who has served 15 years in the ranks would be allowed to count seven and a half years towards the qualifying service) and, provided the officer was serving in the auxiliary forces on the 4th of August, 1914, his services during the war may reckon double as qualifying service. This award is available to officers of the Auxiliary Forces of the Empire. The ribbon is green with a broad yellow band in centre.

THE CANADIAN EFFICIENCY MEDAL

This is awarded to warrant officers, non-commissioned officers and men for long service under somewhat similar conditions as the Efficiency Decoration as above. The ribbon is green with a narrow yellow stripe near each end.

CANADIAN MEDAL FOR LONG SERVICE AND GOOD CONDUCT

Instituted 1930. Awarded to warrant officers, non-commissioned officers and men of the Permanent Force. Royal Warrant August 26th, 1944 awards a clasp after a further 18 years service dating from the original award. The ribbon is solid light blue.

THE MEMORIAL CROSS

Established by Order-in-Council, P.C. 4210, dated August 27th, 1940; as amended by Order-in-Council P.C. 2135, dated March 28th, 1941, effective as of September 1st, 1939. Orders-in-Council P.C. 6866, Nov. 8, 1945 gave a very wide interpretation of the term "seaman".

The Memorial Cross is a memento of personal loss and sacrifice on the part of mothers and widows of Canadian sailors, soldiers, airmen, fire-fighters or merchant seamen, who have laid down their lives for their country during the present war.

The Cross is issued to the widow or mother of the deceased, or to each if both survive. If, after becoming entitled to the Cross, the widow or mother dies, the Cross will be delivered to the eldest next-of-kin of the soldier, etc.

THE CANADA MEDAL

Creation of the first distinctly Canadian decoration for merit was announced by Prime Minister King on October 14, 1943: Order-in-Council P.C. 7964. The Canada Medal, which may be won either by civilians or members of the armed forces or the merchant navy is awarded in recognition of "meritorious service above and beyond the faithful performance of duties." It may be awarded not only to Canadians, but also to citizens of other countries whom Canada desires to honor.

The medal is silver and circular in form. It bears on the obverse the crowned effigy of the King and on the reverse the Canadian arms and the word "Canada." On a bar attached to the mount of the medal is the word "Merit" for English-speaking, "Merite" for French-speaking recipients. Ribbon of the medal is of equal stripes of red, white and red. It is to be worn immediately after the British Empire Medal, and before war medals.

Award of the medal will not confer any individual precedence, but English-speaking recipients will be entitled to add the letters "C.M." after their names, French-speaking recipients the letters "M. du C."

CANADIAN VOLUNTEER SERVICE MEDAL

This decoration was announced by the Department of National Defence in October, 1943.

The new medal is a general service award in that it goes automatically to persons who complete certain specified voluntary service. It is thus distinct from a decoration for special service or bravery, which goes only to a limited number.

Those who serve on duty beyond the territorial boundaries of Canada for a minimum period may wear a silver maple leaf on the ribbon, which is of alternating green, scarlet, Royal blue, scarlet and green stripes.

CAMPAIGN STARS AND RIBBONS

Campaign Ribbons were officially authorized on August 13th, 1945 for those in the Canadian Armed Forces entitled to wear them.

Canadian Service Regulations lists the following as eligible for the Stars, Clasps, The Defence Medal and the War Medal 1939-1945:

- (a) All officers and other ranks, male and female, of the Canadian Armed Forces and Canadians of both sexes who are officers and other ranks in the Armed Forces of the United Kingdom, Colonies or any other part of the British Commonwealth.
- (b) Accredited war correspondents.
- (c) Members of the Canadian Red Cross, St. John Ambulance Brigade, Voluntary Aid Detachments and the Corps of Canadian Fire Fighters who have served overseas in an operational theatre, or in a non-operational area subject to air attack or closely threatened, providing they are full time uniformed workers and qualifying service complies with the regulations herein.

The following will be worn in the order listed below, with the exception that in the case of members of the Canadian Armed Forces the Canadian Volunteer Service Medal shall precede the War Medal, 1939/45.

THE 1939-1945 STAR

The Star is granted for service in operation during the period from 3 Sept. '39 to 2 Sept. '45.

The ribbon, from left to right, is dark blue, red and light blue in three equal vertical stripes. The dark blue represents service of Royal Navy and of the Merchant Navy, red stripe that of the Army and the light blue stripe the Royal Air Force. The clasp (for air crew in the Battle of Britain) is denoted by a gilt rose emblem.

THE ATLANTIC STAR

The ribbon, from left to right, is blue, white and sea-green, shaded and watered. The clasp is denoted by a silver rose emblem. The star commemorates the battle of the Atlantic and is designed primarily for Convoys and their Escorts and Anti-Submarine forces, as well as fast Merchant ships, sailing alone.

THE AIR CREW EUROPE STAR

Commemorating operational flying from United Kingdom bases over Europe between 3 Sept. '39 and 5 June '44.

The ribbon has a wide band of light blue in the centre with black edges and a narrow yellow stripe on either side between the blue and black.

The clasp is denoted by a silver rose emblem.

THE AFRICA STAR

For operational service in North Africa. The ribbon is pale buff, with a central vertical wide red stripe and two narrow stripes, the left one dark blue, the right one light blue. The clasps to this star are denoted by a silver "8" to 8th Army men and a silver "1" to 1st Army men, and a silver rose to others.

THE PACIFIC STAR

The star is granted for entry into operational service in the Pacific Theatre between 8 Dec. '41 and 2 Sept. '45 inclusive.

The ribbon has alternate stripes, from left to right, of red, dark blue, green, yellow, green, light blue, red. Clasp is denoted by a silver rose emblem.

THE BURMA STAR

For operational service in the Burma theatre between 11 Dec. '41 and 2 Sept. '45. The ribbon has alternate stripes, left to right, of blue, orange, blue, red (centre), blue, orange, blue. The red stands for the British Commonwealth forces, the orange for the sun, and these are placed on a contrasting background of dark blue. The clasp is denoted by a silver rose emblem.

THE ITALY STAR

This commemorates operational service in Sicily or Italy. The ribbon is in the Italian colours, and consists of alternate equal stripes, from left to right, of red, white, green, white, red.

THE FRANCE AND GERMANY STAR

For operational service in France, Belgium, Holland or Germany from 6 June '44 to 8 May '45.

This ribbon consists of alternate equal stripes, from left to right, of blue, white, red, white, blue. The colours are used as a symbol of France and the Netherlands. Clasp is denoted by a silver rose emblem.

THE DEFENCE MEDAL

The Defence Medal has been instituted to commemorate certain non-operational and Civil Defence Service in the war. The centre of the ribbon is flame coloured with wide stripes of green on either side. Superimposed on each green stripe is a narrow black stripe. The colours are symbolic of the enemy attacks on the United Kingdom, with the black stripes representing the blackout.

THE WAR MEDAL 1939-1945

The War Medal 1939-1945 is to be granted to full-time personnel of the armed forces wherever their service during the war has been rendered. A 28-day qualification will be adopted. Operational and non-operational service will be qualified. Service between 3 Sept. 1939 and 2 Sept. 1945 inclusive will qualify wherever rendered. In the Merchant Navy, it will be a requirement that the 28 days should have been served at sea. This Medal will be granted in addition to the Campaign Star and the Defence Medal, if earned. It is also granted to civilian organizations listed in Par. (c), above, under "Campaign Stars and Ribbons," with a similar provision as mentioned in that paragraph.

The ribbon is in the red, white and blue of the Union Flag. There is a narrow central red stripe with a narrow white stripe on either side. There are broad red stripes at either edge, the two intervening stripes being in blue.

PAYMENTS ACCOMPANYING GALLANTRY AWARDS TO MEMBERS OF CANADA'S ARMED FORCES

Cash gratuities of \$100, with a corresponding addition for each bar, are payable in respect of certain Awards. These are payable on discharge (providing the recipient is not eligible for pension) or on transfer to the Reserve, or on appointment to a Commission. If a disability pension is awarded, a payment of 12½¢ per diem is paid in lieu of the \$100 gratuity. Only those below Commissioned rank are eligible for the cash Awards. The award of the Victoria Cross however, is accompanied by a £10 annuity plus a £5 annuity for each bar, payable to ranks below commissioned ranks from the date of the act which earns the award. Navy, Army and Royal Air Force Regulations provide for the annuity to be increased to the maximum of £75 including any other pension from public funds where officers and other ranks are incapable of earning a livelihood by reason of age or infirmity occasioned by a cause outside the recipient's control. During World War I, the payments attached

to these Awards were made by the United Kingdom Government, but for World War II the financial responsibility for the payment of gratuities or annuities was assumed by the Canadian Government under Order in Council P.C. 4736, of the 17th of June, 1943. The Order in Council also provided that the pound sterling shall be deemed to have a value of \$5.00 in Canadian currency where members of Canada's Armed Forces are concerned.

The Awards referred to are:

The Victoria Cross
The Military Cross
The Distinguished Flying Cross
The Distinguished Conduct Medal
The Conspicuous Gallantry Medal
The Distinguished Service Medal
The Military Medal
The Distinguished Flying Medal

ORDERS OF KNIGHTHOOD, Etc.

The Order of Baronets, the lowest hereditary rank, was instituted in 1611; a Baronet is designated "Sir John Smith, Baronet"—usually written Bart. Taking precedence of Baronets are members of The Most Honourable Privy Council, who are addressed "Right Honourable."

The Most Noble Order of the Garter, instituted 1349.—K.G.

The Most Ancient and Most Noble Order of the Thistle, instituted 1687.—K.T.

The Most Illustrious Order of St. Patrick, instituted 1788.—K.P.

The Most Honourable Order of the Bath, instituted in 1399, and revived in 1725, is divided into three classes—Knights Grand Cross, G.C.B.; Knights Commanders, K.C.B.; and Companions, C.B.

The Most Exalted Order of the Star of India, instituted in 1861, is divided into three classes.—Knights Grand Commanders, G.C.S.I.; Knights Commanders, K.C.S.I.; Companions, C.S.I.

The Most Distinguished Order of St. Michael and St. George, instituted in 1818, has also three classes—Knights Grand Cross, G.C.M.G.; Knights Commanders, K.C.M.G.; Companions, C.M.G.

The Most Eminent Order of the Indian Empire, instituted 1877, has three classes,—Knights Grand

Commanders, G.C.I.E.; Knights Commanders, K.C.I.E.; Companions, C.I.E.

The Royal Victorian Order, instituted in 1896, has five classes—Knights Grand Cross, G.C.V.O.; Knights Commanders, K.C.V.O.; Commanders, C.V.O.; Members 4th and 5th classes—M.V.O. Ribbon; blue with red and white edges.

The Most Excellent Order of the British Empire, instituted in 1917, has five classes—Knights (or Dames) Grand Cross, G.B.E.; Knights Commanders, K.B.E.; Commanders, C.B.E.; Dames Commanders D.B.E.; Officers, O.B.E., and Members, M.B.E. Ribbon (Military) Rose pink, pearl grey edging, vertical pearl stripe in centre.

Knights Bachelors are gentlemen unconnected with any order who have received the honour of Knighthood, and are entitled to the prefix "Sir" and to "Kt." after name. They rank immediately after Knights Commanders of the British Empire.

The Companions of Honour, instituted in 1917. Membership is limited; carries no title.

In all Orders of Knighthood the Knights Grand Cross and the Knights Commanders have the prefix "Sir" with the initials of their class following the name. Companions and Members bear no title, but have the letters C.B., C.M.G., M.V.O., as the case may be, attached to their names.

The following is an alphabetical list of abbreviations used to indicate Honours and Decorations:—

A.F.C.—Air Force Cross. Instituted 1918, for acts of courage on duty but not against enemy. Ribbon, wide diagonal stripes of white and red.
A.F.M.—Air Force Medal. Instituted 1918, for warrant and non-com. officers. Ribbon, narrow diagonal stripes of white and red.
A.M.—Albert Medal, gold (Sea). Ribbon, nine alternate narrow stripes of blue and white.
Albert Medal, gold (Land). Ribbon, nine alternate narrow stripes of red and white.
Albert Medal (Sea). Ribbon, blue ground with two wide stripes of white,

Albert Medal (Land). Ribbon, red ground with two wide stripes of white.

C.B.—Companion of the Most Honourable Order of the Bath.

C.B.E.—Commander of the Order of the British Empire.

C.G.M.—Conspicuous Gallantry Medal; Navy and Air Force. It carries a cash grant. The Navy Medal ribbon is white with dark blue edges; the Air Force ribbon is light blue with dark blue edges.

Abbreviations—Continued

- C.H.—Member of the Order of the Companions of Honour.
- C.I.E.—Companion of the Most Eminent Order of the Indian Empire.
- C.M.—Canada Medal.
- C.M.G.—Companion of the Most Distinguished Order of St. Michael and St. George.
- C.S.I.—Companion of the Most Exalted Order of the Star of India.
- C.V.O.—Commander of the Royal Victorian Order.
- D.C.M.—Distinguished Conduct Medal. Ribbon: red ground, dark blue stripe in centre.
- D.F.C.—Distinguished Flying Cross. Instituted 1918, for gallantry by officers and warrant officers in active enemy operations. Ribbon, wide diagonal stripes of violet and red.
- D.F.M.—Distinguished Flying Medal. Ribbon, narrow diagonal stripes of white and violet.
- D.S.C.—Distinguished Service Cross. Instituted 1914, a Royal Navy Award. Ribbon, three broad bands, dark blue, white, dark blue.
- D.S.M.—Distinguish Service Medal.
- D.S.O.—Companion of the Distinguished Service Order. Instituted 1886. Ribbon, dark red with dark blue stripe at each end.
- E.D.—Canadian Efficiency Decoration for Officers of Military Auxiliary Forces.
- E.M.—Efficiency Medal.
- G.B.E.—Knight Grand Cross or Dame Grand Cross of the Most Excellent Order of the British Empire.
- G.C.—George Cross.
- G.C.B.—Knight Grand Cross of the Most Honourable Order of the Bath.
- G.C.I.E.—Knight Grand Commander of the Most Eminent Order of the Indian Empire.
- G.C.M.G.—Knight Grand Cross of the Most Distinguished Order of St. Michael and St. George.
- G.C.S.I.—Knight Grand Commander of the Most Exalted Order of the Star of India.
- G.C.V.O.—Knight Grand Cross of the Royal Victorian Order.
- G.M.—George Medal.
- I.S.M.—Imperial Service Medal.
- I.S.O.—Companion of the Imperial Service Order. Instituted 1902.
- K.B.E.—Knight Commander of the Most Excellent Order of the British Empire.
- K.C.B.—Knight Commander of the Most Honourable Order of the Bath.
- K.C.I.E.—Knight Commander of the Most Eminent Order of the Indian Empire.
- K.C.M.G.—Knight Commander of the Most Distinguished Order of St. Michael and St. George.
- K.C.S.I.—Knight Commander of the Most Exalted Order of the Star of India.
- K.C.V.O.—Knight Commander of the Royal Victorian Order.
- K.G.—Knight of the Most Noble Order of the Garter.
- K.P.—Knight of the Most Illustrious Order of St. Patrick.
- Kt.—Knight Bachelor.
- K.T.—Knight of the Most Ancient and Most Noble Order of the Thistle.
- M.B.E.—Member of the Order of the British Empire.
- M.C.—Military Cross. Instituted 1915, an Imperial award. Ribbon, white with broad band of blue in centre.
- M. du C.—Canada Medal.
- M.M.—Military Medal.
- M.V.O.—Member of the Royal Victorian Order.
- O.B.E.—Officer of the Order of the British Empire.
- O.M.—Member of the Order of Merit.
- R.R.C.—Royal Red Cross (Instituted 1883). Ribbon, dark blue with narrow band of dark red at each end.
- V.C.—Victoria Cross.
- V.D.—Auxiliary Forces (Volunteer) Officers' Decoration.

TABLE OF TITLES TO BE USED IN CANADA

AND FORMS OF ADDRESS

Ottawa, Nov. 10, 1937

1. The Governor-General of Canada to be styled "His Excellency" and his wife "Her Excellency."
2. The Lieutenant-Governors of the Provinces to be styled "His Honour."

By Order-in-Council P.C. 1314, dated 30th June, 1927, Lieutenant-Governors of the Provinces of Canada, upon assuming office are entitled to the designation of "Honourable" which they are permitted to retain for life. This order was made to apply also to Lieutenant-Governors in office prior to 1st July, 1927.

3. Privy Counsellors of Canada to be styled "Honourable," and for life.
4. The Solicitor-General to be styled "Honourable" while in office.

5. Senators of Canada to be styled "Honourable," but only during office and the title not to be continued afterwards.
6. The Speaker of the House of Commons to be styled "Honourable" during tenure of office.

7. The Chief Justice of Canada, the Judges of the Supreme and Exchequer Courts of Canada, and the Chief Justices and Judges of the undermentioned Courts in the several Provinces of Canada:—

Ontario—The Supreme Court of Ontario.

Quebec—The Court of King's Bench, the Superior Court, and the Circuit Court of the District of Montreal.

Nova Scotia—The Supreme Court of Nova Scotia.

New Brunswick—The Supreme Court of New Brunswick.

Manitoba—The Court of King's Bench and the Court of Appeal.

British Columbia—The Court of Appeal and the Supreme Court of British Columbia.

Prince Edward Island—The Supreme Court of Prince Edward Island and the Chancery Court.

Saskatchewan—The Supreme Court of Sask.

Alberta—The Supreme Court of Alberta.

8. The Presidents and Speakers of the Legislatures of the Provinces to be styled "Honourable" during tenure of office.
9. Executive Counsellors of the Provinces to be styled "Honourable" while in office.

10. Legislative Counsellors in the Provinces not in future to have that title, but gentlemen who were Legislative Counsellors in the Provinces at time of Union (July 1, 1867), to retain their title of "Honourable" for life.

The following to be eligible to be personally recommended by the Governor-General for His Majesty's permission to retain the title of "Honourable":—

- (a) Speakers of the Senate and of the House of Commons on retirement after three years of office, not necessarily continuous.
- (b) The above-mentioned Chief Justice and Judges on retirement.

Judges other than those mentioned above are addressed: His Honour.
For list of Canadians who have had titles conferred upon them, see preceding pages.

TABLE OF PRECEDENCE FOR CANADA

December 3rd, 1923 as amended

1. The Governor General or Officer Administering the Government.
2. The Prime Minister of Canada.
3. Members of the Cabinet according to seniority.†
4. The Lieutenant-Governor of Ontario.
5. The Lieutenant-Governor of Quebec.
6. The Lieutenant-Governor of Nova Scotia.
7. The Lieutenant-Governor of New Brunswick.
8. The Lieutenant-Governor of Manitoba.
9. The Lieutenant-Governor of British Columbia.
10. The Lieutenant-Governor of Prince Edward Island.
11. The Lieutenant-Governor of Saskatchewan.
12. The Lieutenant-Governor of Alberta.
13. Archbishops and Bishops according to seniority.
14. The Moderator of the Presbyterian Church in Canada, the General Supt. of the *Methodist Church in Canada, and the corresponding head of the Baptist Church in Canada.
15. The Chief Justice of Canada.
16. Former Prime Ministers of Canada, according to seniority as Members of the King's Privy Council for Canada; provided that they have been Prime Minister of Canada for at least one year.
17. Members of the Privy Council not of the Cabinet according to seniority.
18. The Speaker of the Senate.
19. The Speaker of the House of Commons.
20. The Prime Ministers of the Provinces of Canada.
21. The Chief Judges of the Courts of Law and Equity according to seniority and the Judge appointed to perform the duties of Chief Justice at Quebec and Montreal.
22. The Puisne Judges of the Supreme Court of Canada according to seniority.
23. Judges of the Exchequer Court of Canada.
24. The Solicitor General of Canada.
25. Members of the Senate.
26. Puisne Judges of the Courts of Law and Equity according to seniority.
27. Members of the House of Commons.
28. The Chief of the General Staff, the Chief of the Naval Staff and the Chief of the Air Staff, according to seniority, that is, according to the relative ranks of the officers concerned and, in cases where they are of equivalent rank, according to seniority of date of appointment to such rank.
29. Members of the Executive Council, Provincial, within their Province.
30. The Speaker of the Legislative Council within his Province.
31. Members of the Legislative Council within their Province.
32. The Speaker of the Legislative Assembly within his Province.
33. Members of the Legislative Assembly within their Province.

†In respect of federal ceremonies and occasions, members of the Cabinet take precedence after the Prime Minister of Canada and before Lieutenant-Governors. This provision, however, does not apply to such ceremonies and occasions as are of a provincial nature.

*(In practice the Moderator of the United Church.)

NOTE—Judges at present on the retired list and Judges at present holding Office but who shall retire after the date of the New Table shall not be affected as to Precedence given to them by the Old Table. (Retired Judges were given precedence next after the present Judges of their respective Courts by the Old Table.)

(Members of the Royal Family when in Canada take precedence next after the Governor-General.)

FORMS TO USE WHEN ADDRESSING JUDGES

(While variations may be used by those familiar with the practice, the following will cover most cases).

	<i>Address on Letter</i>	<i>Formal Salutation in Letter</i>	<i>Informal Salutation in Letter</i>	<i>When Spoken to</i>	<i>When Spoken of</i>
CHIEF JUSTICES:	The Honourable (name) Chief Justice (Name of Court) (Address)	Your Lordship or My Lord or Dear Sir	My Dear Chief Justice .. (With or without name)	Your Lordship or My Lord	His Lordship Chief Justice... or His Lordship or His Lordship The Chief Justice
JUDGES:					
Supreme Courts	The Honourable	As above	Dear Mr.	As above	His Lordship, or
Appeal Courts	Mr. Justice...		Justice.....		His Lordship
King's Bench	..... (name)		(with or		The Honourable
Superior Courts	(Name of Court)		without name)		Mr. Justice....
High Courts	..... (Address)				or His Lordship Mr. Justice....
JUDGES:					
County and District Courts	His Honour Judge... (name) (address)	Your Honour or Dear Sir	My dear Judge (with or without name)	Your Honour	His Honour Judge..... or His Honour
MAGISTRATES:					
	His Worship (name) (name of office) City or Town Province	Your Worship or Dear Sir	Dear Sir	Your Worship	His Worship, or His Worship (name) or His Worship (Name of Office)

DECORATIONS CONFERRED BY FOREIGN GOVERNMENTS ON MEMBERS OF THE CANADIAN ARMED FORCES DURING WORLD WAR II.

BELGIUM

ROYAL ORDERS (in order of precedence)

Ordre de Léopold
Ordre de la Couronne
Ordre de Léopold II
The following grades (ranks) exist in each of these Royal orders:
Grand Cordon
Grand Officer
Commandeur
Officier
Chevalier
If these Orders are awarded for gallantry in the field, they are awarded with palm.

CROSSES

Croix de Guerre 1940
Croix Maritime de Guerre
These two crosses are awarded only for gallantry in the field. They can be awarded with palm or palms.
Croix Militaire

MEDALS

Decoration Militaire

CHINA

Decoration of Special Cloud Banner (with Collar and Sash).

CZECHOSLOVAK REPUBLIC

Military Cross (various classes)
Order of the White Lion for Victory
The War Cross
Medal of Merit
Medal for Valour

DENMARK

King Christian X Liberty Medal

FRANCE

Croix de Guerre
Croix de Guerre Etoile d'Argent
Croix de Guerre avec Etoile d'Argent avec F.F.I. emblem
Croix de Guerre avec Palme
Legion of Honour
Medaille de la Reconnaissance Française
Order of Agricultural Merit
Chevalier de l'Ordre de la Santé Publique

GREECE

Air Force Cross
Distinguished Service Medal

LUXEMBOURG

Grand-Ducal Order of the Couronne de Chene

THE NETHERLANDS

Order of Orange Nassau
Militaire Willems Orde
Flying Cross
Bronze Lion
Bronze Cross
Meritorious Conduct Cross

NORWAY

Haakon Den 7des Frihetskors
(Haakon VII's Cross of Liberation)
Haakon Den 7des Frihetsmedalje
(Haakon VII's Medal of Liberation)
Krigsmedaljen
(Norwegian War Medal)

POLAND

Virtuti Militari (various classes)
Polonia Restituta (various classes)

TUNISIA

Order of the Nichan-Iftikhar, Third Class
(Officer)

UNITED STATES OF AMERICA (in order of precedence)

Medal of Honor
Distinguished Service Cross
Navy Cross
Distinguished Service Medal
Distinguished Service Medal (Navy)
Silver Star
Legion of Merit, Degree of Chief Commander
Medal of Freedom, with Gold Palm
Legion of Merit, Degree of Commander
Medal of Freedom, with Silver Palm
Legion of Merit, Degree of Officer
Medal of Freedom, with Bronze Palm
Legion of Merit, Degree of Legionnaire
Distinguished Flying Cross
Navy and Marine Corps Medal
Bronze Star Medal
Medal of Freedom (without palm)
Air Medal
Commendatory Ribbon
Purple Heart
Presidential Unit Citation
Navy Unit Commendation

An Oak Leaf Cluster is awarded in lieu of an additional decoration for the Army and its precedence is that of the decoration it represents. A Gold Star is awarded in lieu of an additional decoration for the Navy and its precedence is that of the decoration it represents for the Navy.

The Medal of Freedom without Palm is equivalent to the Bronze Star Medal. (The Medal of Freedom is awarded to civilians.)

U.S.S.R.

Medal for Valour.

GOVERNORS-GENERAL OF CANADA SINCE CONFEDERATION

	Appointed	Assumed Office
Viscount Monck, G.C.M.G.	June 1, 1867	July 1, 1867
Lord Lisgar, G.C.M.G., (Sir John Young)	Dec. 29, 1868	Feb. 2, 1869
The Earl of Dufferin, K.P., K.C.B., G.C.M.G.	May 22, 1872	June 25, 1872
The Marquis of Lorne, K.T., G.C.M.G.	Oct. 5, 1878	Nov. 25, 1878
The Marquis of Lansdowne, G.C.M.G.	Aug. 18, 1883	Oct. 23, 1883
Lord Stanley of Preston, G.C.B.	May 1, 1888	June 11, 1888
The Earl of Aberdeen K.T., G.C.M.G.	May 22, 1893	Sept. 18, 1893
The Earl of Minto, G.C.M.G.	July 30, 1898	Nov. 12, 1898
The Earl Grey, G.C.M.G.	Sept. 26, 1904	Dec. 10, 1904
Field-Marshal H.R.H. the Duke of Connaught, K.G.	Mar. 21, 1911	Oct. 13, 1911
The Duke of Devonshire, K.G., G.C.M.G., G.C.V.O.	Aug. 19, 1916	Nov. 11, 1916
General the Lord Byng of Vimy, G.C.B., G.C.M.G., M.V.O.	Aug. 2, 1921	Aug. 11, 1921
Right Hon. Viscount Willingdon, G.C.S.I., G.C.M.G., G.C.I.E., G.B.E.	Aug. 5, 1926	Oct. 2, 1926
Right Hon. The Earl of Bessborough, G.C.M.G.	Feb. 9, 1931	Apr. 4, 1931
Right Hon. Baron Tweedsmuir of Elshiel, G.C.M.G., G.C.V.O., C.H.	Aug. 10, 1935	Nov. 2, 1935
Major-General the Earl of Athlone, K.G., G.C.B., G.C.M.G., G.C.V.O., D.S.O., A.D.C.	Apr. 3, 1940	June 21, 1940
Field Marshal the Right Honourable Viscount Alexander of Tunis, K.G., G.C.B., G.C.M.G., C.S.I., D.S.O., M.C.	Aug. 1, 1945	Apr. 12, 1946

The arms are those of England, Scotland, Ireland and France, with a "difference" to mark them as Canadian, namely on the lower third of the shield, a sprig of maple on a silver shield. The crest is a lion holding in its paw a red maple leaf, a symbol of sacrifice. The supporters are, with some slight distinctions, the lion and unicorn of the Royal Arms; the lion upholds the Union Jack, and the unicorn the ancient banner of France.



The motto—A MARI USQUE AD MARE—"From sea to sea"—is an extract from the Latin version of verse 8 of the 72nd Psalm—"He shall have dominion also from sea to sea, and from the river unto the ends of the earth."

There is a tradition, that the Fathers of Confederation derived the designation "Dominion" from this verse.

The Armorial Bearings of the Dominion of Canada. Authorized November 21, 1911

DOMINION OF CANADA

SEAT OF GOVERNMENT—OTTAWA

GOVERNOR-GENERAL AND COMMANDER-IN-CHIEF

His Excellency Field Marshal The Right Hon., The Viscount Alexander of Tunis, K.G., G.C.B., G.C.M.G., C.S.I., D.S.O., M.C., LL.D.

GOVERNOR GENERAL'S STAFF

Secretary to the Governor-General—Major General H. F. G. Letson, C.B., C.B.E., M.C., E.D.

Comptroller of the Household—Major Mark Milbank, M.C., Coldstream Guards.

Assistant Secretary to the Governor-General—F. L. C. Pereira, Esq., C.V.O., O.B.E.

Senior Aide-de-Camp—Captain Edson Sherwood, R.C.N.

Aides-de-Camp—Flight Lieutenant H. W. Keane, D.F.C., D.F.M., R.C.A.F., Captain J. D. Chichester-Clark, Irish Guards.

Her Excellency The Viscountess Alexander of Tunis.

Lady-in-Waiting and Private Secretary—Miss J. Bevan.

THE CANADIAN MINISTRY

(According to Precedence)

Prime Minister, President of the Privy Council

The Right Honourable William Lyon Mackenzie King, C.M.G., O.M., O.M.

Minister of Veterans Affairs..... The Honourable Milton F. Gregg, V.C.

Minister of Justice..... The Right Honourable James Lorimer Isley, K.C.

Minister of Reconstruction and Supply..... The Right Honourable Clarence Decatur Howe

Minister of Agriculture..... The Right Honourable James Garfield Gardiner

Minister of Trade and Commerce..... The Right Honourable Clarence Decatur Howe

Secretary of State..... The Honourable Colin Gibson, M.C., K.C., V.D.

Secretary of State for External Affairs..... The Right Honourable Louis Stephen St. Laurent, K.C.

Minister of Labour..... The Honourable Humphrey Mitchell

Minister of Public Works..... The Honourable Alphonse Fournier, K.C.

Postmaster General..... The Honourable Ernest Bertrand, K.C.

Minister of National Defence..... The Honourable Brooke Claxton, K.C.

Minister of Mines and Resources..... The Honourable James Allison Glen, K.C.

Solicitor General of Canada..... The Honourable Joseph Jean, K.C.

Minister of Transport..... The Honourable Lionel Chevrier, K.C.

Minister of National Health and Welfare..... The Honourable Paul Joseph James Martin, K.C.

Minister of Finance..... The Honourable Douglas Charles Abbott, K.C.

Minister of National Revenue..... The Honourable James J. McCann, M.D.

A member of the Administration and Minister without Portfolio..... The Honourable Wishart McL. Robertson

Minister of Fisheries..... The Honourable James Angus MacKinnon

Parliamentary Assistants:

to the Minister of Finance..... R. W. Maybaw, M.P., Gleason Belzile, M.P.

to the Minister of National Defence..... Hugues Lapointe, M.I.

to the Minister of Veterans Affairs..... W. A. Tucker, K.C., M.I.

to the Minister of Trade and Commerce..... G. J. McIlraith, M.I.

to the Minister of National Health and Welfare..... Ralph Maybank, M.I.

to the Secretary of State for External Affairs..... W. E. Harris, M.I.

to the Minister of Labour..... P. E. Cote, M.I.

to the Minister of Agriculture..... R. McCubbin, M.I.

to the Minister of National Revenue..... R. H. Winters, M.I.

Clerk of the Privy Council and Secretary to the Cabinet..... A. D. P. Heeney, Esq., K.C.

Assistant Clerk of the Privy Council..... A. M. Hill, Esq.

Assistant Secretary to the Cabinet..... J. R. Baldwin, Esq.

LEADER OF THE OPPOSITION—Mr. John Bracken

The salary of the Prime Minister is \$15,000; that of the other Ministers \$10,000; that of the Leader of the Opposition, \$10,000.

Each member of the Cabinet and the Leader of the Opposition receives the \$4,000 indemnity as a member of Parliament; also \$2,000 in lieu of automobile, in addition to his Salary as Minister of the Crown or Leader of the Opposition.

In addition to the Governor-General's salary of £10,000, the estimates usually include an item for office salaries, printing, stationery and other allowances, and for travelling expenses.

The salary of the Lieutenant-Governors of the Provinces of Ontario and Quebec is \$10,000; of Prince Edward Island \$7,000; of the other Provinces \$9,000.

SENATE OF CANADA

Senators are styled "Honourable". The list is according to Seniority.

Speaker, Hon. James H. King, P.C.

Senator's Sessional Indemnity, \$4,000

Senator's annual expenses allowance \$2,000

SENATORS	DESIGNATION	P. O. ADDRESS	SENATORS	DESIGNATION	P. O. ADDRESS
James J. Donnelly	South Bruce	Pinkerton, Ont.	C. B. Howard	Wellington	Sherbrooke, P.Q.
C. P. Beaubien	Montarville	Montreal, Q.	Elie Beaugard	Rougemont	Montreal, Que.
Thos. Jean Bourque	Richibucto	Richibucto, N.B.	Athanase David	Sorel	Montreal, Que.
Gerald V. White, C.B.E.	Pembroke	Pembroke, Ont.	E. C. St-Père	DeLanaudière	Montreal, Que.
John A. McDonald	Shediac	Shediac, N.B.	S. A. Hayden	Toronto	Toronto, Ont.
J. A. Calder, P.C.	Saltcoats	Regina, Sask.	N. M. Paterson	Thunder Bay	Fort William Ont.
A. C. Hardy, P.C.	Leeds	Brookville, Ont.	W. J. Hushion	Victoria	Westmount, Que.
Sir Allen B. Aylesworth, P.O., K.C., M.G.	N. York	Toronto, Ont.	J. J. Duffus	Peterborough	Peterborough Ont.
William A. Buchanan	Lethbridge	Lethbridge, A.	W. D. Euler, P.C.	Waterloo	Kitchener, Ont.
Arthur Bliss Copp, P.C.	Westmorland	Sackville, N.B.	L. M. Gouin	DeSalaberry	Montreal, Que.
J. P. Molloy	Provencher	Winnipeg, Man.	Thomas Vien, P.C.	De Lorimier	Montreal, Que.
Daniel E. Riley	High River	High River, A.	P. R. Du Tremblay	Repentigny	Montreal, Que.
Wm. H. McGuire	East York	Toronto, Ont.	W. Rupert Davies	Kingston	Kingston, Ont.
Donat Raymond	De la Vallière	Montreal, Que.	J. P. McIntyre	Mt. Stewart	Mt. Stewart, P.E.I.
Gustave Lacasse	Essex	Tecumseh, Ont.	G. P. Campbell	Toronto	Toronto, Ont.
Walter E. Foster, P.C.	Saint John	Saint John, N.B.	W. McL. Robertson, P.C.	Shelburne	Bedford, N.S.
Cairine R. Wilson	Rockcliffe	Ottawa, Ont.	J. Frederick Johnston	Central Sask.	Bladworth, Sask.
James Murdoch, P.C.	Parkdale	Ottawa, Ont.	T. D. Bouchard	The Laurentides	St. Hyacinthe, Que.
John E. Sinclair, P.C.	Queen's	Emerald, P.E.I.	Armand Daigle	Mille Isles	Montreal, Que.
James H. King, P.C., M.D., C.M.	Kootenay E.	Victoria, B.C.	J. A. Lesage	Gulf	Quebec, P.Q.
Arthur Marcotte	Ponteix	Ponteix, Sask.	Cyrille Vaillancourt	Kennebec	Levis, Que.
C. C. Ballantyne, P.C.	Alma	Montreal, Que.	Jacob Nicol	Bedford	Sherbrooke, Que.
William Henry Dennis	Halifax	Halifax, N.S.	Thomas Alexander Crerar, P.C.	Churchill	Winnipeg, Man.
Lucien Moraud	La Salle	Quebec	William Horace Taylor	Norfolk	Scotland, Ont.
R. B. Horner	Blaine Lake	Blaine Lake, Sask.	Fred William Gershaw	Medicine Hat	Medicine Hat, A.
W. M. Aseltine	Rosetown	Rosetown	John Power Howden	St. Boniface	Norwood Grove, Man.
Felix Patrick Quinn	Bedford-Halifax	Bedford, N.S.	Charles Edouard Ferland	Shawinigan	Joliette, Que.
John L. P. Robicheau	Digby-Clare	Maxwellton, N.S.	Charles Dupuis	Rigaud	Longueuil, Que.
S. John A. Macdonald, P.O.	Cardigan	Cardigan, P.E.I.	Charles L. Bishop	Ottawa	Ottawa, Ont.
Donald Sutherland, P.C.	Oxford	Ingersoll, Ont.	John James Kinley	Queen's-Lunenburg	Lunenburg, N.S.
Iva Campbell Fallis	Peterborough	Peterborough, Ont.	Clarence Joseph Veniot	Gloucester	Bathurst, N.B.
George B. Jones, P.C.	Royal	Apoahqui, N.B.	Arthur Wentworth Roebuck	Toronto-Trinity	Toronto, Ont.
Antoine J. Léger	L'Acadie	Moncton, N.B.	John Alexander McDonald	King's	Halifax, N.S.
Henry A. Mullins	Marquette	Winnipeg, Man.	Alexander Neil McLean	Southern New Brunswick	Saint John, N.B.
John T. Haig	Winnipeg	Winnipeg, Man.	Brewer W. Robinson	Summerside	Summerside, P.E.I.
Eugène Paquet, P.C.	Laizon	Rimouski, P.Q.	Frederick W. Pirie	Victoria-Carleton	Grand Falls N.B.
Wm. Duff	Lunenburg	Lunenburg, N.S.	George Percival Burchill	Northumberland	South Nelson, N.B.
J. W. de B. Farris	Vancouver	S. Vancouver, B.C.	Jean Marie Dessureault	Stadacona	Quebec, Que.
A. Knatchbull-Hugessen	Inkerman	Montreal, P.Q.	Joseph Raoul Hurtubise	Nipissine	Sudbury, Ont.
Norman P. Lambert	Ottawa	Ottawa, Ont.	Paul Henri Bouffard	Grandville	Quebec, P.Q.
J. F. Fafard	De la Durantaye	L'Islet, Que.	James Gray Turgeon	Cariboo	Vancouver, B.C.
A. L. Beaubien	St. Jean Baptiste	St. Jean Baptiste, Man.	Stanley S. McKeen	Vancouver	Vancouver, B.C.
J. J. Stevenson	Prince Albert	Regina, Sask.	Ian Alistair Mackenzie		
A. Blais	St. Albert	Edmonton, Alta.			
D. MacLennan	Margaree Forks	Margaree Forks, N.S.			

Government Leader, Hon. Wishart McL. Robertson, P.C.

Opposition Leader, Hon. John T. Haig

Standing Jan. 20, 1948—Conservatives 22, Liberals 65, Vacancies 9, Total 96.

OFFICERS OF THE SENATE

Clerk of the Senate and Clerk of the Parliaments,
L. Clare Moyer, D.S.O., K.C., B.A.
First Clerk Assistant.....R. Larose
Second Clerk Assistant and Chief Translator,
L. de Montigny, Litt. D.
Law Clerk and Parliamentary Counsel
John F. MacNeill, K.C., LL.B.

Gentleman Usher of the Black Rod,
C. R. Lamoureux, D.S.O.
Chief Clerk of Committees.....Arthur Hinds
Chief Treasury and Disbursing Officer..H. D. Gilman
Editor and Chief of Reporting Branch..H. H. Emerson

ADDRESS.—To the Honourable the Senate of the Dominion of Canada, in Parliament assembled.

The Petition of——

Place and date.

Humbly sheweth.

That, etc.

HOUSE OF COMMONS, CANADA

Last Three General Elections Oct. 14th, 1935; March 26th, 1940; June 11th, 1945

Legal duration, 5 years

TWENTIETH PARLIAMENT

Speaker, Hon. Gaspard Fautoux, \$6,000

Deputy Speaker, W. Ross Macdonald

Arthur Beauchesne, C.M.G., K.C., M.A., Clerk of the House, \$10,000. For other officials see page 313.

Members' Sessional Allowance, \$4,000. Expense Allowance to Members, \$2,000 Additional, Tax Free.

STANDING OF PARTIES—*L.*, Liberal, 126; *P.C.*, Progressive Conservative, 66; Independent Conservative, 1; *C.C.F.*, Co-Operative Commonwealth Federation, 29; *S.C.*, Social Credit, 14; Independent, 5; Bloc Populaire, 2; Vacancies, 2; Total 245.

The Leader of the opposition in the House is Mr. John Bracken. The House Leader of the Social

Creditors is Mr. John H. Blackmore; of the C.C.F., Mr. M. J. Coldwell.

For Provincial Representation, etc., see article "Dominion Parliamentary Representation" (See index).

PROVINCE AND ELECTORAL DISTRICT	POPULATION 1941	MEMBERS	P.O. ADDRESS
PRINCE EDWARD ISLAND (4 Members)			
<i>Kings</i>	19,415	Thomas Vincent Grant..... <i>L.</i>	Montague, P.E.I.
<i>Prince</i>	34,490	John Watson MacNaught..... <i>L.</i>	Summerside, P.E.I.
<i>Queens</i>	41,142	James Lester Douglas..... <i>L.</i>	Charlottetown, P.E.I.
		W. Chester S. McLure..... <i>P.C.</i>	Charlottetown, P.E.I.
NOVA SCOTIA (12 Members)			
<i>Antigonish-Guysborough</i>	26,006	James Ralph Kirk..... <i>L.</i>	Antigonish, N.S.
<i>Cape Breton North-Victoria</i>	34,232	Mathew MacLean..... <i>L.</i>	Sydney Mines, N.S.
<i>Cape Breton South</i>	81,061	Clarence Gillis..... <i>C.C.F.</i>	New Aberdeen, N.S.
<i>Colchester-Hants</i>	52,158	Frank Thomas Stanfield..... <i>P.C.</i>	Truro, N.S.
<i>Cumberland</i>	39,476	Percy Chapman Black..... <i>P.C.</i>	Amherst, N.S.
<i>Digby-Annapolis-Kings</i>	57,694	Rt. Hon. James Lorimer Ilsley <i>L.</i>	Ottawa, Ont.
<i>Halifax</i>	122,656	Gordon B. Isnor..... <i>L.</i>	Halifax, N.S.
		John H. Dickey..... <i>L.</i>	Halifax, N.S.
<i>Inverness-Richmond</i>	34,864	Moses Elijah McGarry..... <i>L.</i>	Margaree Forks, N.S.
<i>Pictou</i>	40,789	Henry Byron McCulloch..... <i>L.</i>	New Glasgow, N.S.
<i>Queens-Lunenburg</i>	44,970	Robert H. Winters..... <i>L.</i>	Ottawa, Ont.
<i>Shelburne-Yarmouth-Clare</i>	44,146	Loran Ellis Baker..... <i>L.</i>	Yarmouth, N.S.
NEW BRUNSWICK (10 Members)			
<i>Charlott.</i>	22,728	Andrew Wesley Stuart..... <i>L.</i>	St. Andrews, N.B.
<i>Gloucester</i>	49,913	Clovis Thomas Richard..... <i>L.</i>	Bathurst, N.B.
<i>Kent</i>	25,817	Aurele D. Leger..... <i>L.</i>	Grandigüe, N.B.
<i>Northumberland</i>	38,485	John William Maloney..... <i>L.</i>	Newcastle, N.B.
<i>Restigouche-Madawaska</i>	61,251	Benoit Michaud..... <i>L.</i>	Campbellton, N.B.
<i>Royal</i>	34,348	Alfred Johnson Brooks..... <i>P.C.</i>	Sussex, N.B.
<i>St. John-Albert</i>	77,248	Douglas King Hazen..... <i>P.C.</i>	Saint John, N.B.
<i>Victoria-Carleton</i>	38,382	Heber Harold Hatfield..... <i>P.C.</i>	Hartland, N.B.
<i>Westmorland</i>	64,486	Henry Reed Emmerson..... <i>L.</i>	Dorchester, N.B.
<i>York-Sunbury</i>	44,743	Hon. Milton F. Gregg..... <i>L.</i>	Ottawa, Ont.
QUEBEC (65 Members)			
<i>Argenteuil</i>	22,965	Georges H. Héon..... <i>Ind. C.</i>	Lachute, Que.
<i>Beauce</i>	55,275	Ludger Dionne..... <i>L.</i>	St. Georges de Beauce, Que.
<i>Beauharnois-Laprairie</i>	48,270	Maxime Raymond..... <i>Bloc Pop.</i>	Montreal, Que.
<i>Bellechasse</i>	29,909	L. Philippe Picard..... <i>L.</i>	Quebec, Que.
<i>Berthier-Maskinonge</i>	39,439	Alderic Laurendeau..... <i>L.</i>	St. Gabriel de Bradon, Que.
<i>Bonaventure</i>	44,066	Bona Aresnault..... <i>Ind.</i>	Quebec, Que.
<i>Brome-Missisquoi</i>	33,927	Maurice Hallé..... <i>L.</i>	Sweetsburg, Que.
<i>Cartier</i>	66,086	Maurice Hartt..... <i>L.</i>	Montreal, Que.
<i>Chamby-Rouville</i>	47,720	Roch Pinard..... <i>L.</i>	Montreal, Que.
<i>Champlain</i>	42,037	Hervé Edgar Brunelle..... <i>L.</i>	Cap de la Madeleine, Que.
<i>Chapleau</i>	43,416	David Gourd..... <i>L.</i>	Amos, Que.
<i>Charlevoix-Saguenay</i>	67,087	Frederic Dorion..... <i>Ind.</i>	Quebec, Que.
<i>Chateauguay-Huntingdon</i>	25,369	Donald Elmer Black..... <i>L.</i>	Saint Jean Chrysostome, Que.
<i>Chicoutimi</i>	78,881	Paul Edmond Gagnon..... <i>Ind.</i>	Bagotville, Que.
<i>Compton</i>	34,552	Joseph Adéodat Blanchette..... <i>L.</i>	Cartierville, Que.
<i>Dorchester</i>	28,771	Leonard D. Tremblay..... <i>L.</i>	St. Malachie, Que.
<i>Drummond-Arthabaska</i>	66,722	Armand Cloutier..... <i>L.</i>	Drummondville, Que.
<i>Gaspé</i>	57,568	J. G. Leopold Langlois..... <i>L.</i>	Ste. Anne des Monts, Que.
<i>Hochelaga</i>	88,199	Raymond Eudes..... <i>L.</i>	Montreal, Que.
<i>Hull</i>	53,149	Hon. Alphonse Fournier..... <i>L.</i>	Hull, Que.
<i>Jacques-Cartier</i>	48,580	Elphege Marier..... <i>L.</i>	Pointe Claire, Que.
<i>Joliette-L'Assomption-Montcalm</i>	63,874	Georges Emile Lapalme..... <i>L.</i>	Joliette, Que.
<i>Kamouraska</i>	32,741	Eugene Marquis..... <i>L.</i>	Sillery, Que.
<i>Labelle</i>	38,791	Maurice Lalonde..... <i>L.</i>	Mont Laurier, Que.
<i>Lake St. John-Roberval</i>	64,306	Joseph Alfred Dion..... <i>L.</i>	Roberval, Que.
<i>Laurier</i>	72,680	Hon. Ernest Bertrand..... <i>L.</i>	Ottawa, Ont.
<i>Laval-Two Mountains</i>	33,498	J. R. L. Lacombe..... <i>Ind.</i>	Ste. Scholastique, Que.
<i>Lévis</i>	30,411	Maurice Bourget..... <i>L.</i>	Lauson, Que.
<i>Lotbinière</i>	43,738	Hugues Lapointe..... <i>L.</i>	Quebec, Que.
<i>Maison-neuve-Rosemount</i>	70,253	Sarto Fournier..... <i>L.</i>	Montreal, Que.
<i>Matapédia-Matane</i>	48,184	Antoine Philéas Côté..... <i>Ind. L.</i>	Ottawa, Ont.

PROVINCE AND ELECTORAL DISTRICT	POPULATION 1941	MEMBERS	P.O. ADDRESS
QUEBEC—Continued			
Megantic-Frontenac.....	49,568	Joseph Lafontaine.....L.	Thetford Mines, Que.
Mercier.....	85,380	Hon. Joseph A. Jean.....L.	Montreal, Que.
Montmagny-L'Islet.....	33,394	Jean Lesage.....L.	Quebec, Que.
Mount Royal.....	57,011	Frederick Primrose Whitman..L.	Montreal, Que.
Nicolet-Yamaska.....	84,295	Lucien Dubois.....L.	Gentilly, Que.
Outremont.....	39,876	Edouard Rinfret.....L.	Montreal, Que.
Pontiac.....	86,320	Caouette, Réal.....S.C.	Val D'Or, Que.
Portneuf.....	41,227	Pierre Gauthier.....L.	Deschambault, Que.
Quebec East.....	67,559	Rt. Hon. Louis S. St. Laurent..L.	Ottawa, Ont.
Quebec South.....	39,511	Hon. Charles Gavan Power..Lib.	Quebec, Que.
Quebec West and South.....	49,577	Charles Parent.....Ind. L.	Quebec, Que.
Quebec-Montmorency.....	50,600	Wilfrid LaCroix.....L.	Quebec, Que.
Richelieu-Verchères.....	38,869	Gerard Cournoyer.....L.	Sorel, Que.
Richmond-Wolfe.....	39,545	James Patrick Mullins.....L.	Bromptonville, Que.
Rimouski.....	51,454	Gleason Belzile.....L.	Rimouski, Que.
St. Ann.....	38,756	Thomas Patrick Healy.....L.	Montreal, Que.
St. Antoine-Westmount.....	53,295	Hon. Douglas Charles Abbott..L.	Westmount, Que.
St. Denis.....	85,000	Azellus Denis.....L.	Montreal, Que.
St. Henri.....	80,384	Jos. Arsene Bonnier.....L.	Montreal, Que.
St. Hyacinthe-Bagot.....	49,772	Joseph Fontaine.....L.	St. Hyacinthe, Que.
St. James.....	93,851	Roland Beaudry.....L.	Montreal, Que.
St. Johns-Iberville-Napierville.....	36,383	Alcide Côté.....L.	St. Johns, Que.
St. Lawrence-St. George.....	42,120	Hon. Brooke Claxton.....L.	Montreal, Que.
St. Mary.....	83,444	Hon. Gaspard Fauteux.....L.	Montreal, Que.
St. Maurice-Lastéche.....	52,587	Joseph Irenée Hamel.....Bloc Pop.	Shawinigan, Que.
Shefford.....	33,387	Marcel Boivin.....L.	Granby, Que.
Sherbrooke.....	46,574	Maurice Gingues.....L.	Sherbrooke, Que.
Stanstead.....	27,972	John T. Hackett.....P.C.	Stanstead, Que.
Temiscouata.....	49,871	Jean François Pouliot.....Ind. L.	Rivière du Loup, Que.
Terrebonne.....	47,454	Lionel Bertrand.....L.	Ste. Therese, Que.
Three Rivers.....	52,061	W. Gariépy.....L.	Three Rivers, Que.
Vaudreuil-Soulanges.....	22,498	Louis René Beaudoin.....L.	Hudson, Que.
Verdun.....	72,050	Paul Emile Côté.....L.	Verdun, Que.
Wright.....	29,773	Léon Joseph Raymond.....L.	Maniwaki, Que.
ONTARIO (82 Members)			
Algoma East.....	27,182	Thomas Farquhar.....L.	Mindemoya, Ont.
Algoma West.....	40,777	George Ewart Nixon.....L.	Sault Ste. Marie, Ont.
Brant.....	22,511	John Alpheus Charlton.....P.C.	Paris, Ont.
Brantford City.....	34,184	William Ross Macdonald.....P.C.	Brantford, Ont.
Broadview.....	59,454	Thomas Langton Church.....P.C.	Toronto, Ont.
Bruce.....	29,371	Andrew Ernest Robinson.....P.C.	Kincardine, Ont.
Carleton.....	35,410	G. Russell Boucher.....P.C.	Ottawa, Ont.
Cochrane.....	81,086	Joseph Arthur Bradette.....L.	Cochrane, Ont.
Danforth.....	44,212	Joseph Henry Harris.....P.C.	Toronto, Ont.
Davenport.....	58,685	John Ritchie MacNicol.....P.C.	Toronto, Ont.
Dufferin-Simcoe.....	28,940	Hon. Wm. Earl Rowe.....P.C.	Newton Robinson, Ont.
Durham.....	25,215	Chas. Elwood Stephenson.....P.C.	Port Hope, Ont.
Eglinton.....	72,953	Donald Methuen Fleming.....P.C.	Toronto, Ont.
Elgin.....	46,150	Charles Delmer Coyle.....P.C.	Stratfordville, Ont.
Essex East.....	57,395	Hon. Paul Martin.....L.	Ottawa, Ont.
Essex South.....	33,185	Stewart Murray Clark.....L.	Harrow, Ont.
Essex West.....	82,146	Donald Ferguson Brown.....L.	Windsor, Ont.
Fort William.....	40,578	Dan McIvor.....L.	Fort William, Ont.
Frontenac-Addington.....	27,541	Wilbert Ross Aylesworth.....P.C.	Catarqui, Ont.
Glenagarry.....	18,732	Rt. Hon. W. L. Mackenzie King.....L.	Ottawa, Ont.
Greenwood.....	58,346	Denton Massey.....P.C.	Toronto, Ont.
Grenville-Dundas.....	32,199	Arza Clair Casselman.....P.C.	Prescott, Ont.
Grey-Bruce.....	34,712	Walter Edward Harris.....L.	Markdale, Ont.
Grey North.....	34,757	Wilfred Garfield Case.....P.C.	Owen Sound, Ont.
Haldimand.....	21,854	Mark Cecil Senn.....P.C.	Caledonia, Ont.
Hallon.....	28,515	Hughes Cleaver.....L.	Burlington, Ont.
Hamilton East.....	68,779	Thomas Hambly Ross.....L.	Hamilton, Ont.
Hamilton West.....	59,358	Hon. Colin Wm. G. Gibson.....L.	Ottawa, Ont.
Hastings-Peterborough.....	26,894	George Stanley White.....P.C.	Madoc, Ont.
Hastings South.....	43,580	George Henry Stokes.....P.C.	Belleville, Ont.
High Park.....	55,656	William A. McMaster.....P.C.	Toronto, Ont.
Huron North.....	25,524	Lewis Elston Cardiff.....P.C.	Brussels, Ont.
Huron-Perth.....	21,539	William Henry Golding.....L.	Seaforth, Ont.
Kenora-Rainy River.....	47,743	Wm. Moore Benidickson.....L.	Kenora, Ont.
Kent.....	53,474	Clayton Earl Desmond.....P.C.	Ridgetown, Ont.
Kingston City.....	33,261	Thomas Ashmore Kidd.....P.C.	Kingston, Ont.
Lambton-Kent.....	34,909	Robert James Henderson.....P.C.	Petrolia, Ont.
Lambton West.....	35,762	John Warner Murphy.....P.C.	Camlachie, Ont.
Lanark.....	33,143	Wm. Gourlay Blair.....P.C.	Perth, Ont.
Leeds.....	36,042	George Robert Webb.....P.C.	Gananoque, Ont.
Lincoln.....	65,066	Norman James Lockhart.....P.C.	St. Catharines, Ont.
London.....	64,833	Park Manross.....P.C.	London, Ont.
Middlesex East.....	39,511	Harry Oliver White.....P.C.	Glanworth, Ont.
Middlesex West.....	22,822	Robert McCubbin.....L.	Strathroy, Ont.
Muskoka-Ontario.....	35,285	James M. MacDonnell.....P.C.	Toronto, Ont.
Nipissing.....	113,902	J. Léoda Gauthier.....L.	Sudbury, Ont.

PROVINCE AND ELECTORAL DISTRICT	POPULATION 1941	MEMBERS	P.O. ADDRESS
ONTARIO—Continued			
Norfolk.....	35,611	Theobald Butler Barrett..... P.C.	Port Dover, Ont.
Northumberland.....	30,143	Robert Earle Drope..... P.C.	Harwood, Ont.
Ontario.....	52,268	William E. N. Sinclair..... L.	Oshawa, Ont.
Ottawa East.....	62,493	Jean Thomas Richard..... L.	Ottawa, Ont.
Ottawa West.....	94,746	George James McIlraith..... L.	Ottawa, Ont.
Oxford.....	50,974	Kenneth Roy Daniel..... P.C.	Ingersoll, Ont.
Parkdale.....	54,123	Harold W. Timmins..... P.C.	Toronto, Ont.
Parry Sound.....	30,409	Wilfred K. McDonald..... P.C.	Sundridge, Ont.
Peel.....	31,539	Gordon Graydon..... P.C.	Brampton, Ont.
Perth.....	46,373	Albert James Bradshaw..... P.C.	St. Pauls, Ont.
Peterborough West.....	40,883	Gordon Knapman Fraser..... P.C.	Lakefield, Ont.
Port Arthur.....	50,833	Rt. Hon. C. D. Howe..... L.	Ottawa, Ont.
Prescott.....	25,261	Elie Oscar Bertrand..... L.	L'Orignal, Ont.
Prince Edward-Lennox.....	28,134	George James Tustin..... P.C.	Napanee, Ont.
Renfrew North.....	29,876	Ralph Melville Warren..... L.	Eganville, Ont.
Renfrew South.....	26,874	Hon. James Joseph McCann..... L.	Ottawa, Ont.
Rosedale.....	53,404	Harry R. Jackman..... P.C.	Toronto, Ont.
Russell.....	27,319	Joseph Omer Gour..... L.	Casselman, Ont.
St. Paul's.....	62,050	Douglas G. Ross..... P.C.	Toronto, Ont.
Simcoe East.....	38,207	William Alfred Robinson..... L.	Midland, Ont.
Simcoe North.....	31,392	Julian Harcourt Ferguson..... P.C.	Collingwood, Ont.
Spadina.....	86,431	David Arnold Croll..... L.	Toronto, Ont.
Stormont.....	40,905	Hon. Lionel Chevrier..... L.	Ottawa, Ont.
Timiskaming.....	51,554	Walter Little..... L.	Kirkland Lake, Ont.
Trinity.....	62,143	Lawrence Wilton Skey..... P.C.	Toronto, Ont.
Victoria.....	32,629	Clayton Wesley Hodgson..... P.C.	Haliburton, Ont.
Waterloo North.....	60,039	Louis Orville Breithaupt..... L.	Kitchener, Ont.
Waterloo South.....	38,681	Karl Homuth..... P.C.	Preston, Ont.
Welland.....	93,836	Hon. Humphrey Mitchell..... L.	Ottawa, Ont.
Wellington North.....	23,605	Lewis Menary..... P.C.	Grand Valley, Ont.
Wellington South.....	38,441	Robt. Wm. Gladstone..... L.	Guelph, Ont.
Wentworth.....	78,584	Frank Exton Lennard..... P.C.	Dundas, Ont.
York East.....	89,158	Robert Henry McGregor..... P.C.	Toronto, Ont.
York North.....	47,678	John Eachern Smith..... L.	Richmond Hill, Ont.
York South.....	78,167	Alan Cockeram..... P.C.	Toronto, Ont.
York West.....	69,089	Agar Rodney Adamson..... P.C.	Port Credit, Ont.
POPULATION 1946			
MANITOBA (17 Members)			
Brandon.....	37,469	J. E. Matthews..... L.	Brandon, Man.
Churchill.....	39,508	Ronald Moore..... C.C.F.	Dauphin, Man.
Dauphin.....	37,571	Frederick S. Zaplinsky..... C.C.F.	Valley River, Man.
Lisgar.....	29,239	H. W. Winkler..... L.	Morden, Man.
Macdonald.....	34,051	W. G. Weir..... L.	Carman, Man.
Marquette.....	33,349	Hon. J. Allison Glen..... L.	Ottawa, Ont.
Neepawa.....	28,611	John Bracken..... P.C.	Ottawa, Ont.
Portage la Prairie.....	29,425	Calvert C. Miller..... P.C.	Portage la Prairie, Man.
Provencher.....	35,759	R. N. Jutras..... L.	Letellier, Man.
St. Boniface.....	39,671	Fernand Viau..... L.	Winnipeg, Man.
Selkirk.....	54,604	William Bryce..... C.C.F.	Dugald, Man.
Souris.....	20,731	Ross, J. A..... P.C.	Melita, Man.
Springfield.....	42,559	J. S. Sinnott..... C.C.F.	Beausejour, Man.
Winnipeg North.....	75,078	Alister McL. Stewart..... C.C.F.	West Kildonan, Man.
Winnipeg North Centre.....	61,100	S. H. Knowles..... C.C.F.	Winnipeg, Man.
Winnipeg South.....	60,252	L. A. Mutch..... L.	Winnipeg, Man.
Winnipeg South Centre.....	68,046	Ralph Maybank..... L.	Fort Garry, Man.
SASKATCHEWAN (21 Members)			
Assiniboia.....	33,103	Edward G. McCullough..... C.C.F.	Manor, Sask.
Humboldt.....	38,423	Joseph W. Burton..... C.C.F.	Humboldt, Sask.
Kinderley.....	28,382	Frank Eric Jaenicke..... C.C.F.	Luseland, Sask.
Lake Centre.....	30,709	John G. Diefenbaker..... P.C.	Prince Albert, Sask.
Mackenzie.....	51,933	Alexander M. Nicholson..... C.C.F.	Canora, Sask.
Maple Creek.....	29,640	Duncan John McCuaig..... C.C.F.	Eastend, Sask.
Melfort.....	49,648	Percy Ellis Wright..... C.C.F.	Tisdale, Sask.
Melville.....	43,568	Hon. Jas. G. Gardiner..... L.	Ottawa, Ont.
Moose Jaw.....	38,944	Wilbert Ross Thatcher..... C.C.F.	Moose Jaw, Sask.
North Battleford.....	45,103	Fred. W. Townley-Smith..... C.C.F.	Lashburn, Sask.
Prince Albert.....	45,631	Edw. LeRoy Bowerman..... C.C.F.	Shellbrook, Sask.
Qu'Appelle.....	33,102	Mrs. Gladys Strum..... C.C.F.	Windthorst, Sask.
Regina City.....	60,246	John Oliver Probe..... C.C.F.	Regina, Sask.
Rosetown-Biggar.....	28,495	M. J. Coldwell..... C.C.F.	Ottawa, Ont.
Rosthern.....	35,897	Walter Adam Tucker..... L.	Rosthern, Sask.
Saskatoon City.....	49,127	Robert Ross Knight..... C.C.F.	Saskatoon, Sask.
Swift Current.....	34,598	Thomas John Bentley..... C.C.F.	Swift Current, Sask.
The Battlefords.....	41,916	Max Campbell..... C.C.F.	Neiburg, Sask.
Weyburn.....	37,580	Eric Bowness McKay..... C.C.F.	Radville, Sask.
Wood Mountain.....	31,698	Hazen Robert Argue..... C.C.F.	Kayville, Sask.
Yorkton.....	44,945	George H. Castleden..... C.C.F.	Yorkton, Sask.
ALBERTA (17 Members)			
Acadia.....	22,555	Victor Quelch..... S.C.	Morrin, Alta.
Athabasca.....	50,362	Joseph Miville Dechene..... L.	Bonnyville, Alta.
Battle River.....	36,416	Robert Fair..... S.C.	Paradise Valley, Alta.

PROVINCE AND ELECTORAL DISTRICT	POPULATION 1946	MEMBERS	P.O. ADDRESS
ALBERTA—Continued			
<i>Bow River</i>	45,124	Charles E. Johnston.....	<i>S.C.</i> Calgary, Alta.
<i>Calgary East</i>	54,694	Douglas Scott Harkness.....	<i>P.C.</i> Calgary, Alta.
<i>Calgary West</i>	49,128	Arthur LeRoy Smith.....	<i>P.C.</i> Calgary, Alta.
<i>Camrose</i>	39,734	James Alexander Marshall.....	<i>S.C.</i> Bashaw, Alta.
<i>Edmonton East</i>	65,576	Patrick H. Ashby.....	<i>S.C.</i> Edmonton, Alta.
<i>Edmonton West</i>	58,965	Hon. James A. MacKinnon.....	<i>L.</i> Ottawa, Ont.
<i>Jasper-Edson</i>	54,439	Walter Frederick Kuhl.....	<i>S.C.</i> Spruce Grove, Alta.
<i>Lethbridge</i>	52,341	John Horne Blackmore.....	<i>S.C.</i> Cardston, Alta.
<i>Macleod</i>	39,837	Ernest George Hansell.....	<i>S.C.</i> Vulcan, Alta.
<i>Medicine Hat</i>	41,743	William Duncan Wylie.....	<i>S.C.</i> Medicine Hat, Alta.
<i>Peace River</i>	51,217	Solon Earl Low.....	<i>S.C.</i> Edmonton, Alta.
<i>Red Deer</i>	46,837	Frederick Davis Shaw.....	<i>S.C.</i> Innisfail, Alta.
<i>Vegreville</i>	42,064	Anthony Hlynka.....	<i>S.C.</i> Edmonton, Alta.
<i>Wetaskwin</i>	52,328	Norman Jaques.....	<i>S.C.</i> Mirror, Alta.
BRITISH COLUMBIA			
(16 Members) POPULATION	1941		
<i>Cariboo</i>	33, 02	William Irvine.....	<i>C.C.F.</i> Prince George, B.C.
<i>Comox-Alberni</i>	37,592	John Lambert Gibson.....	<i>Ind.</i> Ahousat, B.C.
<i>Fraser Valley</i>	40,955	George A. Cruickshank.....	<i>L.</i> Clayburn, B.C.
<i>Kamloops</i>	27,387	Edmund Davie Fulton.....	<i>P.C.</i> Kamloops, B.C.
<i>Kootenay East</i>	25,559	James H. Matthews.....	<i>C.C.F.</i> Fernie, B.C.
<i>Kootenay West</i>	40,388	Herbert W. Herridge.....	<i>I.C.C.F.</i> Trail, B.C.
<i>Nanaimo</i>	57,689	George R. Pearkes.....	<i>P.C.</i> Victoria, B.C.
<i>New Westminster</i>	77,631	Thomas Reid.....	<i>L.</i> R.R. 4, New Westminster, B.C.
<i>Skeena</i>	29,612	Harry G. Archibald.....	<i>C.C.F.</i> N. Vancouver, B.C.
<i>Vancouver-Burrard</i>	66,638	Charles C. I. Merritt.....	<i>P.C.</i> Vancouver, B.C.
<i>Vancouver Centre</i>	65,616		
<i>Vancouver East</i>	66,090	Angus MacInnis.....	<i>C.C.F.</i> Vancouver, B.C.
<i>Vancouver North</i>	62,569	James Sinclair.....	<i>L.</i> Hollyburn, B.C.
<i>Vancouver South</i>	77,872	Howard Charles Green.....	<i>P.C.</i> Vancouver, B.C.
<i>Victoria</i>	57,687	Robt. Wellington Mayhew.....	<i>L.</i> Victoria, B.C.
<i>Yale</i>	51,874		
YUKON (1 Member)			
<i>Yukon</i>	4,914	George Black.....	<i>P.C.</i> Vancouver, B.C.

PETITIONS TO THE HOUSE OF COMMONS

A petition to the House of Commons must be presented by a Member, and such Member shall be answerable that the petition does not contain "imparliament or improper matter". One person may petition the House of Commons. Petitions may be either written or printed. When there are three or more petitioners, the signatures of at least three shall be subscribed on the sheet containing the prayer of the petition.

Long usage, both here and in the United Kingdom has sanctioned the rule that every petition should commence with the superscription "To the

Honourable the House of Commons in Parliament assembled". Then should follow the formula "The Petition of the undersigned — humbly sheweth". The subject matter of the petition then follows in the third person throughout and each paragraph should commence with the word "That".

The conclusion should be the "prayer", briefly and clearly expressing the particular object which the petitioners have in view in coming before Parliament. The petition should close with the formal words "And your petitioners, as in duty bound, will ever pray".

DOMINION PRIME MINISTERS SINCE 1867

(For Dominion Parliaments since 1867 see page 308.)

1. Rt. Hon. Sir John A. Macdonald..... From July 1, 1867 to Nov. 6, 1873.
2. Hon. Alexander Mackenzie..... From Nov. 7, 1873 to Oct. 16, 1878.
3. Rt. Hon. Sir John A. Macdonald..... From Oct. 17, 1878 to June 6, 1891.
4. Hon. Sir John J. Abbot..... From June 16, 1891 to Dec. 5, 1892.
5. Hon. Sir John S. D. Thompson..... From Dec. 5, 1892 to Dec. 12, 1894.
6. Hon. Sir Mackenzie Bowell..... From Dec. 21, 1894 to April 27, 1896.
7. Hon. Sir Charles Tupper, Bart..... From May 1, 1896 to July 8, 1896.
8. Rt. Hon. Sir Wilfrid Laurier..... From July 11, 1896 to Oct. 6, 1911.
9. Rt. Hon. Sir Robert L. Borden, (Conservative Administration)..... From Oct. 10, 1911 to Oct. 12, 1917.
10. Rt. Hon. Sir Robert L. Borden, (Unionist Administration)..... From Oct. 12, 1917 to July 10, 1920.
11. Rt. Hon. Arthur Meighen, (Unionist—"National Liberal and Conservative Party")..... From July 10, 1920 to Dec. 29, 1921.
12. Rt. Hon. William Lyon Mackenzie King, (Liberal)..... From Dec. 29, 1921 to June 28, 1926.
13. Rt. Hon. Arthur Meighen, (Conservative)..... From June 29, 1926 to Sept. 25, 1926.
14. Rt. Hon. William Lyon Mackenzie King, (Liberal)..... From Sept. 25, 1926 to Aug. 6, 1930.
15. Rt. Hon. Richard Bedford Bennett, (Conservative) (Became Viscount Bennett, 1941)..... From Aug. 7, 1930 to Oct. 23, 1935.
16. Rt. Hon. William Lyon Mackenzie King, (Liberal)..... From Oct. 23, 1935.

ALPHABETICAL LIST OF THE MEMBERS OF THE HOUSE OF COMMONS

General Election June 11th, 1945

Legal duration, 5 years

TWENTIETH PARLIAMENT

For Post Office Addresses, see List on Page 303

NAME OF MEMBER	CONSTITUENCY	NAME OF MEMBER	CONSTITUENCY
Abbott, Hon. Douglas C.	St. Antoine-Westmount	Emmerson, Henry Read	Westmorland
Adamson, A. Rodney	York West	Eudes, Raymond	Hochelaga
Archibald, Harry G.	Skene	Fair, Robert	Battle River
Argue, Hazen Robt.	Wood Mountain	Farquhar, Thomas	Algoma East
Arsenault, Bona	Bonaventure	Fauteux, Hon. Gaspard	St. Mary
Ashby, Patrick H.	Edmonton East	Ferguson, Julian Harcourt	Simcoe North
Aylesworth, Wilbert Ross	Frontenac-Addington	Fleming, Donald Methuen	Eglinton
Baker, Loran Ellis	Shelburne-Yarmouth-Clare	Fontaine, Joseph	St. Hyacinthe-Bagot
Barrett, Theobald Butler	Norfolk	Fournier, Hon. Alphonse	Hull
Beaudoin, Louis René	Vaudreuil-Soulanges	Fournier, Sarto	Maisonneuve-Rosemont
Beaudry, Roland	St. James	Fraser, Gordon K.	Peterborough West
Belzile, Gleason	Rimouski	Fulton, Edmund Davie	Kamloops
Benidickson, William M.	Kenora-Rainy River	Gagnon, Paul Edmond	Chicoutimi
Bentley, Thomas J.	Swift Current	Gardiner, Hon. James G.	Melville
Bertrand, Hon. Ernest	Laurier	Gariepy, Wilfrid	Three Rivers
Bertrand, Elie Oscar	Prescott	Gauthier, Leoda	Nipissing
Bertrand, Lionel	Terrebonne	Gauthier, Pierre	Portneuf
Black, Donald E.	Chateauguay-Huntingdon	Gibson, Hon. C. W. G.	Hamilton West
Black, George	Yukon	Gibson, John Lambert	Comox-Alberni
Black, Percy Chapman	Cumberland	Gillis, Clarence	Cape Breton South
Blackmore, John H.	Lethbridge	Gingues, Maurice	Sherbrooke
Blair, William Gourlay	Linark	Gladstone, Robert W.	Wellington South
Blanchette, J. Adéodat	Compton	Glen, Hon. J. A.	Marquette
Boivin, Marcel	Shefford	Golding, William Henry	Huron-Perth
Bonnier, J. Arsène	St. Henry	Gour, Joseph Omer	Russell
Boucher, G. Russell	Carleton	Gourd, David	Chapleau
Bourget, Maurice	Levis	Grant, Thomas Vincent	Kings
Bowerman, Edward Leroy	Prince Albert	Graydon, Gordon	Peel
Bracken, John	Neepawa	Green, Howard Charles	Vancouver South
Bradette, Joseph	Cochrane	Gregg, Hon. M. F.	York-Sunbury
Bradshaw, Albert James	Perth	Hackett, John Thomas	Stanstead
Breithaupt, Louis Orville	Waterloo North	Hallé, Maurice	Brome-Missisquoi
Brooks, Alfred J.	Royal	Hamel, Joseph Irenée	Macleod
Brown, Donald Ferguson	Essex West	Harness, Douglas Scott	Calgary East
Brunelle, Hervé Edgar	Champlain	Harris, Joseph Henry	Danforth
Bryce, William	Selkirk	Harris, Walter Edward	Grey-Bruce
Burton, Joseph William	Humboldt	Hart, Maurice	Artier
Campbell, Max	The Battlefords	Hatfield, Heber Harold	Victoria-Carleton
Caouette, Réal	Pontiac	Hazen, D. King	Saint John-Albert
Cardiff, Lewis Elston	Huron North	Healy, Thomas P.	St. Ann
Case, Wilfrid Garfield	Gray North	Henderson, Robert James	Lambton-Kent
Casselman, Arza Clair	Grenville-Dundas	Héon, Georges H.	Argenteuil
Castleden, George Hugh	Yorkton	Herridge, Herbert Wilfred	Kootenay West
Charlton, John Alpheus	Brant	Hlynka, Anthony	Vegreville
Chevrier, Hon. Lionel	Stormont	Hodgson, Clayton W.	Victoria
Church, Thomas Langton	Broadview	Homuth, Karl	Waterloo South
Clark, Stewart Murray	Essex South	Howe, Rt. Hon. Clarence D.	Port Arthur
Claxton, Hon. Brooke	St. Lawrence-St. George	Ilsey, Rt. Hon. James L.	Digby-Annapolis-Kings
Cleaver, Hughes	Halton	Irvine, William	Cariboo
Cloutier, Armand	Drummond-Arthabaska	Isnor, Gordon B.	Halifax
Cockeram, Alan	York South	Jackman, Harry R.	Rosedale
Coldwell, Major James	Rosetown-Biggar	Jaenicke, Frank Eric	Kindersley
Coté, Alcide	St. Johns-Iberville-Napierville	Jakes, Norman	Wetaskiwin
Coté, A. Philéas	Matapédia	Jean, Hon. Joseph A.	Mercier
Coté, Paul Emile	Verdun	Johnston, Charles E.	Bow River
Cournoyer, Gerard	Richelieu-Vercheres	Jutras, René Norbert	Provencher
Coyle, Charles Delmer	Elgin	Kidd, Thomas Ashmore	Kingston, Ont.
Croll, David Arnold	Spadina	King, Right Hon. William	
Cruikshank, George A.	Fraser Valley	Lyon Mackenzie	Glengarry
Daniel, Kenneth R.	Oxford	Kirk, James Ralph	Antigonish-Guysborough
Dechene, Joseph Miville	Athabaska	Knight, Robert Ross	Saskatoon
Denis, Azellus	St. Denis	Knowles, Stanley H.	Winnipeg North Centre
Desmond, Clayton Earl	Kent	Kuhl, Walter Frederic	Jasper-Edson
Dickey, John H.	Halifax	Lacombe, J. R. Liguori	Laval-Two Mountains
Diefenbaker, John George	Lake Centre	LaCroix, Wilfrid	Quebec-Montmorency
Dion, J. Alfred	Lake St. John-Roberval	Lafontaine, Joseph	Mégantic-Frontenac
Dionne, Ludger	Beauce	Lalonde, Maurice	Labelle
Dorian, Frederic	Charlevoix-Saguenay	Langlais, J. G. Leopold	Gaspé
Douglas, J. Lester	Queens	Lapalme, Georges Emile	Joliette-L'Assomption-Montcalm
Drope, Robert Earle	Northumberland, (Ont.)	Lapointe, Hugues	Lotbinière
Dubois, Lucien	Nicolet-Yamaska	Laurendeau, Alderic	Berthier-Maskinonge

NAME OF MEMBER	CONSTITUENCY	NAME OF MEMBER	CONSTITUENCY
Leger, Aurel D.	Kent	Pinard, Roch.	Chamby-Rouville
Lennard, Frank Exton.	Wentworth	Pouliot, Jean-François.	Temiscouata
Lesage, Jean.	Montmagny-L'Islet	Power, Hon. Charles G.	Quebec South
Little, Walter.	Timiskaming	Probe, John Oliver.	Regina City
Lockhart, Norman J. M.	Lincoln	Quelch, Victor.	Acadia
Low, Solon Earl.	Peace River	Raymond, Joseph Leon.	Wright
Macdonald, W. Ross.	Brantford City	Raymond, Maxime.	Beauharnois-Laprairie
MacDonnell, James M.	Muskoka-Ontario	Reid, Thomas.	New Westminster
MacInnis, Angus.	Vancouver East	Richard, Jean T.	Ottawa East
MacKinnon, Hon. J. A.	Edmonton West	Richard, Clovis T.	Gloucester
MacLean, Matthew.	Cape Breton North-Victoria	Rinfret, Edouard Gabriel.	Outremont
MacLure, W. Chester S.	Queens	Robinson, Andrew E.	Bruce
MacNicol, John R.	Davenport	Robinson, William Alfred.	Simcoe East
Maloney, John William.	Northumberland, N.B.	Ross, Douglas G.	St. Paul's
Manross, Park A.	London, Ont.	Ross, James Arthur.	Souris
Marier, Elphege.	Jacques Cartier	Ross, Thomas Hamby.	Hamilton East
Marquis, Eugene.	Kamouraska	Rowe, Hon. William Earl.	Dufferin-Simcoe
Marshall, James A.	Camrose	St. Laurent, Rt. Hon. L. S.	Quebec East
Martin, Hon. Paul.	Essex East	Senn, Mark Cecil.	Haldimand
Massey, Denton.	Greenwood	Shaw, Frederick Davis.	Red Deer
Matthews, James Ewen.	Brandon	Sinclair, James.	Vancouver North
Matthews, James Herbert.	Kootenay East	Sinclair, William E. N.	Ontario
Maybank, Ralph.	Winnipeg South Centre	Sinnott, John Sylvester.	Springfield
Mayhew, Robert W.	Victoria	Skey, Larry.	Trinity
McCann, Hon. James J.	Renfrew South	Smith, Arthur Leroy.	Calgary West
McCuaig, Duncan John.	Maple Creek	Smith, John E.	York North
McCubbin, Robert.	Middlesex West	Stanfield, Frank T.	Colchester-Hants
McCulloch, Henry B.	Pictou	Stevenson, Charles E.	Durham
McCullough, Edward G.	Assiniboia	Stewart, Alistair McL.	Winnipeg North
McDonald, Bucko.	Parry Sound	Stokes, George Henry.	Hastings South
McGarry, Moses Elijah.	Inverness-Richmond	Strum, Mrs. Gladys.	Qu'Appelle
McGregor, Robert H.	York East	Stuart, Andrew Wesley.	Charlotte
McIlraith, George J.	Ottawa West	Thatcher, Wilbert Ross.	Moose Jaw
McIvor, Daniel.	Fort William	Timmins, Harold, W.	Parkdale
McKay, Eric Bowness.	Weyburn	Townley-Smith, F. W.	North Battleford
McMaster, William A.	High Park	Tremblay, Leonard D.	Dorchester
McNaught, John Watson.	Prince	Tucker, Walter Adam.	Rosthern
Menary, Lewis.	Wellington North	Tustin, George James.	Prince Edward-Lennox
Merrit, Charles C. I.	Vancouver-Burrard	Viav, Fernand.	St. Boniface
Michaud, Benoit.	Restigouche-Madawaska	Warren, Ralph Melville.	North Renfrew
Miller, Calvert C.	Portage la Prairie	Webb, George Robert.	Leeds
Mitchell, Hon. Humphrey.	Welland	Weir, William Gilbert.	Macdonald
Moore, Ronald.	Churchill	White, George Stanley.	Hastings-Peterborough
Mullins, James Patrick.	Richmond-Wolfe	White, Harry Oliver.	Middlesex East
Murphy, Joseph Warner.	Lambton West	Whitman, Frederick P.	Mount Royal
Mutch, Leslie A.	Winnipeg South	Winkler, Howard W.	Lisgar
Nicholson, Alexander M.	Mackenzie	Winters, Robert H.	Queens-Lunenburg
Nixon, George Ewart.	Algoma West	Wright, Percy E.	Melfort
Parent, Charles.	Quebec West and South	Wylie, William Duncan.	Medicine Hat
Pearkes, George R.	Nanaimo	Zaplitny, Fred S.	Dauphin
Picard, Louis Philippe.	Bellechasse		

DOMINION PARLIAMENTS SINCE 1867

For Dominion Prime Ministers since 1867 see page 306.

NO. OF PARLIAMENT	SES- SION.	PARTY IN POWER	DATE OF					
			OPENING			PROROGATION		DISSOLUTION
1st Parliament.....	1st...	Con. ..	November	1, 1867..	May	22, 1868..	} July	8, 1872.
	2nd ..	" ..	April	15, 1869..	June	22, 1869..		
	3rd ..	" ..	February	15, 1870..	May	12, 1870..		
	4th ..	" ..	"	15, 1871..	April	14, 1871..		
	5th ..	" ..	April	11, 1872..	June	14, 1872..		
2nd Parliament.....	1st ..	" ..	March	5, 1873..	August	13, 1873..	} January	2, 1874
	2nd ..	Lib. ..	October	23, 1873..	November	7, 1873..		
3rd Parliament.....	1st ..	" ..	March	26, 1874..	May	26, 1874..	} August	17, 1876
	2nd ..	" ..	February	4, 1875..	April	8, 1875..		
	3rd ..	" ..	"	10, 1876..	"	12, 1876..		
	4th ..	" ..	"	8, 1877..	"	28, 1877..		
	5th ..	Con. ..	"	7, 1878..	May	10, 1878..		
4th Parliament.....	1st ..	Con. ..	February	13, 1879..	May	15, 1879..	} May	18, 1882.
	2nd ..	" ..	"	12, 1880..	"	7, 1880..		
	3rd ..	" ..	December	9, 1880..	March	21, 1881..		
	4th ..	" ..	February	9, 1882..	May	17, 1882..		

DOMINION PARLIAMENTS SINCE 1867—*Continued*

NO. OF PARLIAMENT	SESSION	PARTY IN POWER	DATE OF		
			OPENING	PROROGATION	DISSOLUTION
6th Parliament.....	1st...	Con...	February 8, 1883..	May 25, 1883..	January 15, 1887.
	2nd..	"	January 17, 1884..	April 19, 1884..	
	3rd..	"	" 29, 1885..	July 20, 1885..	
	4th..	"	February 25, 1888..	June 2, 1886..	
6th Parliament.....	1st...	"	April 13, 1887..	June 23, 1887..	February 3, 1891.
	2nd..	"	February 23, 1888..	May 22, 1888..	
	3rd..	"	January 31, 1889..	" 2, 1889..	
	4th..	"	" 16, 1890..	" 16, 1890..	
7th Parliament.....	1st..	"	April 29, 1891..	September 30, 1891..	April 24, 1896.
	2nd..	"	February 25, 1892..	July 9, 1892..	
	3rd..	"	January 26, 1893..	April 1, 1893..	
	4th..	"	March 15, 1894..	July 23, 1894..	
	5th..	"	April 18, 1895..	July 22, 1895..	
	6th..	"	January 2, 1896..	April 23, 1896..	
8th Parliament.....	1st..	Lib..	August 19, 1896..	October 5, 1896..	October 9, 1900.
	2nd..	"	March 25, 1897..	June 29, 1897..	
	3rd..	"	February 3, 1898..	June 13, 1898..	
	4th..	"	March 16, 1899..	Aug. 11, 1899..	
	5th..	"	February 1, 1900..	July 18, 1900..	
9th Parliament.....	1st..	"	February 6, 1901..	May 23, 1901..	September 29, 1904.
	2nd..	"	February 13, 1902..	May 15, 1902..	
	3rd..	"	March 12, 1903..	October 24, 1903..	
	4th..	"	March 10, 1904..	August 10, 1904..	
10th Parliament.....	1st..	"	January 11, 1905..	July 20, 1905..	September 17, 1908.
	2nd..	"	March 8, 1906..	July 13, 1906..	
	3rd..	"	November 22, 1906..	April 27, 1907..	
	4th..	"	November 28, 1907..	July 20, 1908..	
11th Parliament.....	1st..	"	January 20, 1909..	May 19, 1909..	July 29, 1911.
	2nd..	"	November 11, 1909..	May 4, 1910..	
	3rd..	"	November 17, 1910..	House dissolved.	
12th Parliament.....	1st..	Con...	November 15, 1911..	April 1, 1912..	October 6, 1917.
	2nd..	"	November 21, 1912..	June 6, 1913..	
	3rd..	"	January 15, 1914..	June 12, 1914..	
	4th..	"	August 18, 1914..	August 22, 1914..	
	5th..	"	February 4, 1915..	April 15, 1915..	
	6th..	"	January 12, 1916..	May 18, 1916..	
	7th..	"	January 18, 1917..	September 20, 1917..	
13th Parliament.....	1st..	Un...	March 18, 1918..	May 24, 1918..	October 4, 1921.
	2nd..	"	Feb. 20, 1919..	July 7, 1919..	
	3rd..	"	Sept. 1, 1919..	November 10, 1919..	
	4th..	"	February 26, 1920..	July 1, 1920..	
	5th..	"	February 14, 1921..	June 4, 1921..	
14th Parliament.....	1st..	Lib..	March 8, 1922..	June 28, 1922..	September 5, 1925.
	2nd..	"	January 31, 1923..	June 30, 1923..	
	3rd..	"	February 28, 1924..	July 19, 1924..	
	4th..	"	February 5, 1925..	June 27, 1925..	
15th Parliament.....	1st..	"	January 7, 1926..	July 2, 1926..	July 2, 1926.
16th Parliament.....	1st..	"	December 9, 1926..	April 14, 1927..	May 30th, 1930
	2nd..	"	January 26, 1928..	June 11, 1928..	
	3rd..	"	February 7, 1929..	June 14, 1929..	
	4th..	"	February 20, 1930..	May 30, 1930..	
17th Parliament.....	1st..	Con...	September 8, 1930..	September 22, 1930..	August 15th, 1935
	2nd..	"	March 12, 1931..	August 3, 1931..	
	3rd..	"	February 4, 1932..	May 26, 1932..	
	4th..	"	October 6, 1932..	May 27, 1933..	
	5th..	"	January 25, 1934..	July 3, 1934..	
	6th..	"	January 17, 1935..	July 5, 1935..	
18th Parliament.....	1st..	Lib..	February 6, 1936..	June 23, 1936..	January 25th, 1940
	2nd..	"	January 14, 1937..	April 10, 1937..	
	3rd..	"	January 27, 1938..	July 1, 1938..	
	4th..	"	January 12, 1939..	June 3, 1939..	
	5th..	"	September 7, 1939..	September 13, 1939..	
	6th..	"	January 25, 1940..	January 25, 1940..	
19th Parliament.....	1st..	"	May 16, 1940..	Nov. 5, 1940..	April 16, 1945
	2nd..	"	Nov. 7, 1940..	Jan. 21, 1942..	
	3rd..	"	Jan. 22, 1942..	Jan. 27, 1943..	
	4th..	"	Jan. 28, 1943..	Jan. 26, 1944..	
	5th..	"	Jan. 27, 1944..	Jan. 31, 1945..	
	6th..	"	Mar. 19, 1945..	Apr. 16, 1945..	
20th Parliament.....	1st..	"	Sept. 6, 1945..	Dec. 18, 1945..	
	2nd..	"	Mar. 14, 1946..	Aug. 31, 1946..	
	3rd..	"	Jan. 30, 1947..	July 18, 1947..	
	4th..	"	Dec. 5, 1947..		

DEPARTMENTS OF GOVERNMENT

CHIEF DEPARTMENTAL OFFICERS

AGRICULTURE

The Department of Agriculture was constituted in 1867 (31 Vic. Chap. 53). It carries on extensive research work in connection with the cultivation of field crops, fruit and vegetable growing, live stock, dairying, poultry raising, bee culture, etc. An extensive and well equipped system of experimental farms and stations has been established from coast to coast, and the results of the research work thereon are embodied in a series of pamphlets gratuitously supplied to all enquirers. Of the special boards established subsequent to the outbreak of the War, the Meat Board, Dairy Products Board, and the Special Products Board still continue to function.

Minister of Agriculture..... Rt. Hon. J. G. Gardiner
Private Secretary..... D. M. Allan

ADMINISTRATION SERVICE

Deputy Minister,
 G. S. H. Barton, C.M.G., B.S.A., D.Sc.A.
Asst. Deputy Minister,
 J. G. Bouchard, C.B.E., B.A., Ing. Agric., Litt.D.,
 F.R.S.C.

Director-in-Chief of Services
 J. G. Taggart, C.B.E., B.S.A.

General Executive Assistant

S. R. N. Hodgins, O.B.E., M.A., B.S.A.

Chief Personnel Officer..... H. L. Trueman, B.S.A.

Executive Assistant..... E. F. Steele

Supplies Officer..... D. L. Burgess

Chief Treasury Officer, Department of

Agriculture..... P. C. Stephenson

PUBLICITY AND EXTENSION DIVISION

Director of Publicity and Extension,
 F. C. Nunnick, B.S.A.

Assistant Director, and Chief Press and Publicity,
 Fred James

Chief, Administrative and Editorial
 J. S. McGiffin, B.S.A.

EXPERIMENTAL FARMS SERVICE

ADMINISTRATIVE DIVISION

Director
 E. S. Archibald, C.B.E., B.A., B.S.A., D.Sc., LL.D.

Associate Director..... E. S. Hopkins, Ph.D.

CENTRAL EXPERIMENTAL FARM DIVISION

Dominion Agrostologist..... T. M. Stevenson, Ph.D.

Dominion Animal Husbandman..... Geo. Muir, B.S.A.

Dominion Apiarist..... C. B. Gooderham, B.S.A.

Dominion Cerealist..... L. H. Newman, B.S.A., D.Sc.

Economic Fibre Production Division, Chief,
 R. J. Hutchinson

Dominion Field Husbandman..... P. O. Ripley, Ph.D.

Dominion Horticulturist..... M. B. Davis, M.Sc.

Dominion Illustration Stations

Division; Chief Supervisor..... J. C. Moynan, B.S.A.

Dominion Poultry Husbandman
 H. S. Gutteridge, M.Sc., (Acting)

Tobacco Division, Chief..... N. A. MacRae, Ph.D.

BRANCH EXPERIMENTAL FARMS

AND STATIONS DIVISION

Superintendents of:

Agassiz, B.C. W. H. Hicks, B.S.A.

Beaverlodge, Alta. E. C. Stacey, M.Sc.

Brandon, Man. R. M. Hopper, M.Sc.

Charlottetown, P.E.I. R. C. Parent, B.S.A., M.S.A.

Delhi, Ont. F. A. Stinson, B.S.A.

Fort Vermilion, Alta. V. J. Lowe, Officer in Charge

Fredericton, N.B. S. A. Hilton, B.S.A., M.Sc.

Harrow, Ont. H. F. Murwin, B.S.A.

Indian Head, Sask. W. H. Gibson, B.S.A.

Indian Head Forest Nursery Station
 J. Walker, M.Sc.

Kapuskasing, Ont. E. T. Goring, B.S.A.

Kentville, N.S. A. Kelsall, B.S.A.

Lacombe, Alta. G. E. DeLong, M.Sc.

L'Assomption, Que. R. Bordeleau, B.S.A.

Lennoxville, Que. J. A. Ste. Marie, B.S.A.

Lethbridge, Alta. A. E. Palmer, M.Sc.

Manyberries, Alta., Range Experiment Station,
 H. J. Hargrave, B.S.A.

Melfort, Sask. M. J. McPhail, B.S.A.

Morden, Man. W. R. Leslie, B.S.A.

Nappan, N.S. W. W. Baird, B.S.A.

Normandin, Que. A. Belzile, B.S.A.

Prince George, B.C. F. V. Hutton

Ste. Anne de la Pocatiere, Que. J. R. Pelletier, M.Sc.

Scott, Sask. G. D. Matthews, B.S.A.

Saanichton, B.C. J. J. Woods, M.S.A.

Smithers, B.C. K. MacBean, B.S.A.

Summerville, B.C. R. C. Palmer, M.S.A., D.Sc.

Summerside, P.E.I. C. K. Gunn, Ph.D.

Sutherland, Sask., Forest Nursery Station,
 W. L. Kerr, M.Sc.

Swift Current, Sask. L. R. Thomson, O.B.E., B.S.A.

MARKETING SERVICE

ADMINISTRATIVE

Director..... A. M. Shaw, C.M.G., B.S.A.

Agricultural Commissioner, London, Eng.
 Col. J. G. Robertson, B.S.A.

Chief, Markets Information Section,
 R. M. Scott, B.A., B.S.A.

Chief, Consumer Service Section
 Miss L. Pepper, M.B.E.

AGRICULTURAL ECONOMICS DIVISION

Associate Director of Marketing, Agricultural Eco-
nomics..... J. F. Booth, O.B.E., Ph.D.

Senior Agricultural Economist..... J. Coke, M.Sc.

DAIRY PRODUCTS DIVISION

Associate Director of Marketing, Dairy Products,
 J. F. Singleton, C.B.E.

Chief, Dairy Products Inspection and Grading Services
 W. C. Cameron, B.S.A.

Chief, Dairy Products Marketing and Merchandising
Services..... H. A. Derby, Ph.D.

FRUIT AND VEGETABLE DIVISION

Assistant Director of Marketing Service, Fruit and
Vegetable Products..... R. L. Wheeler

Chief, Fruit and Vegetable Inspection, R. E. Robinson

Chief, Fruit and Vegetable Marketing and Merchandising
Services..... K. B. Conger, M.B.E.

LIVE STOCK AND LIVE STOCK PRODUCTS DIVISION

Assistant Director, Marketing Service, Live Stock and
Live Stock Products..... L. W. Pearsall, C.B.E., B.S.A.

Chief, Live Stock and Poultry Marketing and Merchandising
Services..... P. E. Light, B.S.A.

Assistant Director Poultry Marketing and Production
Services..... W. A. Brown, C.B.E., M.Sc.

PRODUCTION SERVICE

ADMINISTRATIVE DIVISION

Director..... R. S. Hamer, C.B.E., B.S.A.

HEALTH OF ANIMALS DIVISION

Associate Director of Production Service, Health of
Animals (Veterinary Director General)

Chief Veterinary Inspector..... T. Childs, V.S.

..... O. Hall, V.S.

LIVE STOCK AND POULTRY DIVISION

Assistant Director of Production Service, Live Stock,
 J. M. McCallum, B.S.A.

Chief, Live Stock and Poultry Production Services,
 A. W. Peterson, B.S.A.

PLANT PRODUCTS DIVISION

Associate Director of Production Service, Plant Products..... N. Young, B.S.A.

Chief, Inspection Services..... G. S. Peart, O.B.E., B.S.A.

Chief, Laboratory Services..... W. H. Wright, B.S.A., M.A.

Chief, Plant Production Service..... J. W. Mackay, B.S.A.

AGRICULTURAL SCIENCE SERVICE

Director, K. W. Neathy, B.S.A., M.S.A., Ph.D., F.R.S.C.

Research Adviser, W. E. van Steenburgh, O.B.E., B.A., M.A., Ph.D.

Regional Research Adviser (Prairie Provinces), W. F. Hanna, C.B.E., O.L.M. (U.S.), B.A., B.Sc., M.Sc., Ph.D., F.R.S.C.

Division of Animal Pathology: Dominion Animal Pathologist, C. A. Mitchell, V.S., D.V.M., F.R.S.C.

Division of Bacteriology and Dairy Research: Dominion Agricultural Bacteriologist, A. G. Lockhead, B.A., Ph.D., F.R.S.C.

Division of Botany and Plant Pathology: Dominion Botanist and Plant Pathologist, J. H. Craigie, B.A., M.Sc., Ph.D., F.R.S.C.

Division of Chemistry: Dominion Agricultural Chemist, C. H. Robinson, B.A.

Division of Entomology, Dominion Entomologist, H. G. Crawford, B.S.A., M.S.

Chief, Plant Protection Services.....W. N. Keenan

THE MEAT BOARD, OTTAWA

ROOM 523 CONFEDERATION BLDG., OTTAWA
(Under Minister of Agriculture)

The Board encourages the production of suitable pigs, controls the movement of bacon overseas, and promotes payment for hogs on the basis of the export contract and domestic market values. In addition any surplus of beef above domestic requirements exportable to Britain, comes within the control of the Board.

Chairman: L. W. Pearsall, C.B.E., B.S.A., Assistant Director of Marketing Service, Live Stock and Live Stock Products.

Members: S. E. Todd, O.B.E., B.S.A., Manager Council of Canadian Meat Packers, Toronto, Ontario; F. H. Auld, M.B.E., B.S.A., LL.D., Regina, Saskatchewan; W. E. Tumon Secretary, Ontario Hog Producers Marketing Board, Toronto, Ontario; J. A. Proulx, Quebec, P.Q.

Secretary-Manager: F. F. Baird, B.S.A., Live Stock and Live Stock Products Division, Marketing Service, Ottawa.

DAIRY PRODUCTS BOARD

Address: Dept. of Agriculture

Chairman: John F. Singleton, C.B.E., Associate Director of Marketing Service, Dairy Products Division, Department of Agriculture, Ottawa.

Members: J. Freeman, C.B.E., Director Lovell and Christmas (Canada) Ltd., Montreal, P.Q.; J. F. Demarais, Farmer, Iberville, P.Q.

Secretary: H. A. Derby, Ph.D., Chief, Marketing and Merchandising Service, Dairy Products Division, Department of Agriculture, Ottawa.

SPECIAL PRODUCTS BOARD

OFFICE: CONFEDERATION BUILDING, OTTAWA
(Under Minister of Agriculture)

The Board regulates the export etc. of "special" products to the United Kingdom, and other nations.

Chairman: A. M. Shaw, C.M.G., Director of Marketing Service, Department of Agriculture.

Members: R. S. Hamer, C.B.E., Director of Production Service, Department of Agriculture; W. F. Bull, Director, Export Division, Department of Trade and Commerce.

Secretary: R. W. Neely, M.B.E., Assistant to Director of Marketing Service, Department of Agriculture.

Manager, Fruit and Vegetable Products Section: K. B. Conger, M.B.E., Chief Marketing and Merchandising Services, Department of Agriculture.

Manager, Poultry Products Section: W. A. Brown, C.B.E., Assistant Director, Poultry Marketing and Production Services, Department of Agriculture.

Assistant Manager, Poultry Products Section, S. C. Barry, Chief, Poultry Products Inspection and Grading Service, Department of Agriculture.

Manager, Flax Fibre Section, Nelson Young, Assistant Director, Plant Products Division, Department of Agriculture.

Assistant Manager, Flax Fibre Section, J. W. Mackay, Chief, Production, Plant Products.

Manager, Certified Seed Potato Section, R. E. Robinson, Chief, Inspection Service, Fruit and Vegetable Division, Department of Agriculture.

Manager, Field and Vegetable Seeds Section, Nelson Young, Assistant Director, Plant Products Division, Department of Agriculture.

AGRICULTURAL PRICES SUPPORT BOARD

Office, Confederation Bldg., Ottawa
(Under Minister of Agriculture)

At the 1944 session of parliament an Agricultural Prices Support Act was passed, designed to support the prices of staple farm products during the transition from wartime to peace, and by Order in Council P.C. 6165 of August 16, 1944, the above Board was established to administer the Act. Its operative section was proclaimed by the Governor-in-Council effective as from April 1, 1946. The present organization is as follows:

Chairman, J. G. Taggart, C.B.E., B.S.A., Director-in-Chief, Agricultural Services.

Vice-Chairman, Erle Kitchen, Woodstock, Ontario.

Member, Joseph Ambrose Proulx, Quebec, P.Q.

Secretary, A. L. Stevenson, Dept. of Agriculture.

AUDITOR GENERAL'S OFFICE

The office of the Auditor General came into operation in 1878 (41 Vic. Chap. 7). Its duties include the auditing of expenditure and revenue of the Dominion, and the reporting thereon to the House of Commons. The Auditor General may be removed from office only on joint resolution of the Senate and House of Commons.

Auditor General.....Watson Sellar

Asst. Auditor General.....J. Hopkinson, C.A.

Audit Supervisors:

S. Rettie; W. H. Casselman; R. G. Hamlyn; A. O. Adamson, C.A.; B. R. King; F. L. Price; M. I. Stevenson, C.A.

CHIEF ELECTORAL OFFICE

This office was established in 1920 under the provisions of the Dominion Elections Act.

Chief Electoral Officer, Jules Castonguay, I.S.O., Transportation Bldg., Ottawa.

Asst. Chief Electoral Officer.....

CIVIL SERVICE COMMISSION

The Civil Service Commission was constituted by the Civil Service Act of 1908 (7-8 Edward VII., chap. 15) which introduced the merit system in the administration of a portion of the personnel of the Civil Service at Ottawa. The jurisdiction of the Commission was extended in 1918, when practically the entire personnel of the public service was placed under its control. As at present constituted, the Commission is administered by three Commissioners appointed for a period of ten years save that tenure of office shall cease upon attaining the age of sixty-five years. A Commissioner may be removed from office by the Governor General on address of the Senate and the House of Commons.

Commissioners, Charles H. Bland, C.M.G., B.A., Chairman; Arthur Thivierge; Stanley G. Nelson, B.A.

Director of Organization and Classification, G. T. Jackson, B.S.A.

Director of Personnel Selection, O. E. Ault, B.A., B.Paed., Ph.D.

Executive Officer and Supervisor of District Offices, H. R. McNaughton.

Head French Examiner, O. A. Lefebvre, B.A., B.Paed.

Secretary, R. Morgan, M.A.

Associate Secretary, R. Gosselin.

District Offices,

10 Tobin Street, Halifax, N.S.

c/o Regional Officer, U.I.C., Dominion Public

Building, Moncton, N.B.

60 Prince William Street, Saint John, N.B.

Room 327, Post Office Building, 3 Buade Street,

Quebec, P.Q.

520 Transportation Building, 132 St. James Street

West, Montreal, P.Q.

Dominion Building, 465 Bay Street, Toronto, Ont.

Federal Building, Richmond Street, London, Ont.

436 Main Street, Winnipeg, Man.
615 McCallum Hill Building, Regina, Sask.
10138-100th "A" Street, Edmonton, Alta.
701 Yorkshire Building, 525 Seymour Street,
Vancouver, B.C.
Room 702, Belmont Building, Victoria, B.C.

EXTERNAL AFFAIRS

The Department of External Affairs was constituted in May, 1909 (8-9 Edward VII, Chap. 13) and placed originally under the Secretary of State. It has charge of the administration of all external affairs pertaining to Canada, as enacted between the Government of Canada, and the Government of any other country. In April 1912, control of the Department passed to the Prime Minister, who took the added title of Secretary of State for External Affairs until April 1946, when the External Affairs Act was amended to enable any Minister of the Crown to be Secretary of State for External Affairs.

Secretary of State for External Affairs
Rt. Hon. Louis S. St. Laurent, P.C., M.P.
Under-Secretary of State for External Affairs.....L. B. Pearson, O.B.E.
Associate Under-Secretary of State for External Affairs.....Laurent Beaudry

PASSPORT OFFICE, 38 BANK ST., OTTAWA
Passport Officer.....

CANADIAN REPRESENTATION ABROAD IN THE BRITISH COMMONWEALTH OF NATIONS

CANADIAN HIGH COMMISSIONERS' OFFICES

LONDON, ENGLAND
UNITED KINGDOM OF GREAT BRITAIN AND
NORTHERN IRELAND

Canada House, Trafalgar Square, London S.W.1
Cable Address—Dominion, London
High Commissioner.....N. A. Robertson

CANBERRA, AUSTRALIA
High Commissioner's Office, State Circle
Cable Address—Domcan, Canberra
High Commissioner.....K. A. Greene, O.B.E.

WELLINGTON, NEW ZEALAND
Government Insurance Building
Cable Address—Domcan, Wellington
High Commissioner.....Alfred Rive

PRETORIA, SOUTH AFRICA
206 Church St. West
Cable Address—Candom, Pretoria (or Capetown)
High Commissioner.....E. D. McGreer

DUBLIN, IRELAND
92 Merrian Sq. West
Cable Address—Domcan, Dublin
High Commissioner.....Hon. W. F. A. Turgeon, K.C.

ST. JOHN'S, NEWFOUNDLAND
Circular Road
Cable Address—Domcan—St. John's
High Commissioner.....J. S. Macdonald

NEW DELHI, INDIA
Hotel Imperial
Cable Address—Domcan, New Delhi
High Commissioner.....J. D. Kearney, K.C.

CANADIAN EMBASSIES, LEGATIONS AND CONSULATES

CANADIAN EMBASSY IN THE UNITED STATES
1746 Massachusetts Ave., N.W., Washington, 6, D.C.
Cable Address—Beaver, Washington
Ambassador.....H. Hume Wrong

CANADIAN CONSULATE GENERAL, NEW YORK CITY
Cable Address—Domcan
British Empire Building, Rockefeller Centre
Consul General.....Hugh D. Scully

CANADIAN CONSULATE GENERAL, CHICAGO, ILL.
Consul General.....E. Turcotte (designate)

CANADIAN DELEGATION TO UNITED NATIONS
ATOMIC COMMISSION
General The Hon. A. G. L. McNaughton, C.H.,
C.B.E., C.M.G., D.S.O.

CANADIAN VICE-CONSULATE, PORTLAND, ME.
Office 503, 120 Exchange Street
Honorary Vice-Consul.....A. Lafleur

CANADIAN EMBASSY IN FRANCE
72 Avenue Foch, Paris
Cable Address—Stadacona, Paris
Ambassador Maj.-Gen. Geo. P. Vanier, D.S.O., M.C.

CANADIAN EMBASSY IN BRAZIL
Avenida President Wilson, 165-7th Floor
Metropole Bldg., Rio de Janeiro
Cable Address—Dominion, Rio de Janeiro
Charge d' Affaires, a.i......E. B. Rogers

CANADIAN LEGATION IN ARGENTINA
Bartolome-Mitre and San Martin, Buenos Aires
Cable Address—Domcan, Buenos Aires
Ambassador.....W. F. Chipman, K.C.

CANADIAN EMBASSY
UNION OF SOVIET SOCIALIST REPUBLICS
23 Starokonyushly Pereulok
Moscow
Cable Address—Canad, Moscow
Charge d' Affaires, a.i......J. W. Holmes

CANADIAN EMBASSY IN CHINA
3 Tien Chu Road, Nanking
Cable Address—Domcan, Nanking
Ambassador.....Hon. T. C. Davis, K.C.

CANADIAN VICE CONSULATE IN SHANGHAI
27 The Bund
Cable Address—Domcan, Shanghai
Second Secretary.....P. G. R. Campbell

CANADIAN EMBASSY IN CHILE
Bank of London and South America Bldg., Santiago
Cable Address—Domcan, Santiago
Ambassador.....C. Fraser Elliott, C.M.G., K.C.

CANADIAN EMBASSY IN MEXICO
Paseo de la Reforma, 1, Mexico
Cable Address—Domcan
Ambassador.....S. D. Pierce, O.B.E.

CANADIAN EMBASSY IN PERU
Edificio Boza, San Martin, Lima
Ambassador.....J. A. Strong

CANADIAN EMBASSY IN BELGIUM
46 rue Montoyer, Brussels
Cable Address—Domcan
Ambassador.....Victor Doré, C.M.G.

CANADIAN LEGATION IN LUXEMBOURG
Minister.....Victor Doré, C.M.G.
c/o Canadian Embassy, 46 rue Montoyer, Brussels

CANADIAN LEGATION IN CUBA
Avenida de las Misiones, 17, Havana
Cable Address—Domcan
Minister.....E. Vaillancourt

CANADIAN EMBASSY IN GREECE
31 Queen Sofia Boulevard, Athens
Cable Address—Domcan
Ambassador

Maj. Gen. the Hon. L. R. LaFlèche, D.S.O.

CANADIAN EMBASSY IN THE NETHERLANDS
Sophialaan 1A, The Hague
Cable Address—Domcan
Ambassador.....P. Dupuy, C.M.G.

CANADIAN LEGATION IN NORWAY
Fridtjof Nansens Plass, 5, Oslo
Cable Address—Domcan
Minister.....E. J. Garland

CANADIAN LEGATION IN DENMARK
Cable Address—Domcan, Copenhagen
Minister.....Dr. H. Laureys

CANADIAN LEGATION IN CZECHOSLOVAKIA
Karaowska, 22, Prague 2
Cable Address—Domcan, Prague
Charge d' Affaires, a.i......R. M. Macdonnell

CANADIAN LEGATION IN POLAND
Hotel Bristol, Warsaw
Cable Address—Domcan, Warsaw
Charge d' Affaires, a.i......K. P. Kirkwood

CANADIAN LEGATION IN ITALY
Canadian Legation, Rome
Cable Address—Domcan, Rome
Minister.....J. Desy

CANADIAN LEGATION IN SWEDEN
Strand Vogen-7-C, Stockholm
Cable Address—Domcan, Stockholm
Charge d' Affaires, a.i., Commercial Counsellor
F. H. Palmer

CANADIAN LEGATION IN SWITZERLAND	
Canadian Legation, Berne	
Cable Address—Domcan, Berne	
Minister.....	L. D. Wilgress
CANADIAN EMBASSY IN TURKEY	
Canadian Embassy, Ankara	
Cable Address—Domcan, Ankara	
Ambassador.....	
Maj. Gen. V. W. Odium, C.B., C.M.G., D.S.O.	
CANADIAN CONSULATE GENERAL IN PORTUGAL	
Rua Rodrigo Fonseca, 103-40, Lisbon	
Cable Address—Canadian	
Acting Consul General.....	L. S. Glass
CANADIAN CONSULATE GENERAL IN VENEZUELA	
805 Edificio Améric, Esquina Verdes, Caracas	
Cable Address—Canadian	
Acting Consul General.....	C. S. Bissett
CANADIAN MILITARY MISSION TO GERMANY	
Commonwealth House,	
40 Johannesberger Street, Wilmersdorf,	
Berlin, Germany	
Head of Mission.....	Lt. Gen. Maurice Pope, C.B., M.C.
CANADIAN LIAISON MISSION IN JAPAN	
16 Omote-Machi, 3 Chome,	
Asakusa-ku, Tokio	
Head of Mission.....	Mr. E. H. Norman

FINANCE

The Finance Department was constituted in June, 1869 (32-33 Vic., 4). Its work is the supervision, control, and direction of the financial affairs and public accounts, revenues and expenditures of the Dominion.

Minister of Finance and Receiver General of Canada.....	
Hon. D. C. Abbott, K.C.	
Parliamentary Assistants to the Minister of Finance.....	
R. W. Mayhew, G. Belzile	
Deputy Minister of Finance and Secretary of the Treasury Board.....	
W. C. Clark	
Assistant Deputy Ministers	
K. W. Taylor, A. K. Eaton, R. B. Bryce	
Comptroller of the Treasury.....	
B. G. McIntyre	
Director, Economic Policy Division.....	
M. W. Sharp	
Director, Economic Relations Division.....	
J. J. Deutsch	
Director of Estimates.....	
W. Smellie	
Chief Dominion Book-keeper.....	
W. E. Hunter	
Inspector-General of Finance.....	
C. F. Elderkin	
Director, Farmers' Creditors' Arrangement Act,	
C. A. Port	

Royal Canadian Mint

Master.....	
W. C. Ronson	
Chief Administrative Officer.....	
A. P. Williams	
Chief, Coining and Medal Division.....	
R. J. Edmunds	
Chief, Assay Division.....	
W. A. Hawkey	
Chief, Refinery Division.....	
C. J. Morris	

DEPARTMENT OF FISHERIES

Established in 1930 when the then Department of Marine and Fisheries was divided into the Department of Fisheries and the Department of Marine. In 1936 the latter became a division or section of the Department of Transport.

Minister of Fisheries.....	
Hon. James A. MacKinnon	
Deputy Minister.....	
Stewart Bates	
Assistant Deputy Minister.....	
D. H. Sutherland	
Chief Administrative Officer.....	
P. W. Walters	
Director of Fish Culture.....	
C. J. Atkinson (acting)	
Fisheries Engineer.....	
Charles Bruce	
Director of Information.....	
H. F. S. Paisley	
Director of Commercial Services.....	
Frank Harrison	
Director of Eastern Fisheries.....	
A. L. Barry	
Director of Western Fisheries.....	
S. V. Ozere	
Departmental Solicitor.....	
J. J. Lamb	
Executive Assistant.....	
D. R. Peart	
Personnel Officer.....	
G. McCann	
Chief of Records Branch.....	
Chief Supervisor of Fisheries,	
Eastern Division.....	
E. D. Fraser, Halifax, N.S.	
Regional Supervisors:	
William McAulay, Halifax	
Nova Scotia.....	
L. H. Parks, Fredericton	
Prince Edward Island.....	
J. J. Larabee, Charlottetown	
Chief Supervisor of Fisheries,	
Western Division.....	
A. J. Whitmore, Vancouver	

Regional Supervisors, Thomas Taylor, New Westminster, J. F. Tait, Nanaimo, I. Urseth, Prince Rupert.

District Supervisors of Fish Culture, James Catt, St. John, N.B., A. P. Hills, St. John, F. A. Tingley, St. John.

FISHERIES RESEARCH BOARD OF CANADA

Joint Acting Chairmen, Professor J. R. Dymond, Toronto, Dr. G. B. Reed, Kingston, Ont.

Honorary Secretary.....D. H. Sutherland, Ottawa

Honorary Treasurer.....F. O. Weeks, Ottawa

Executive Assistant.....H. Glen Gordon, Ottawa

Consulting Director and Editor

Dr. A. G. Huntsman, Toronto

Directors of Board Stations:

Biological Station, St. Andrews, N.B.

Dr. A. W. H. Needler

Experimental Station, Halifax.....Dr. S. A. Beatty

Experimental Station, Grand River, P.Q.

Dr. A. Nadeau

Central Station, Winnipeg, Dr. K. H. Doan (acting)

Experimental Station, Vancouver, Dr. N. M. Carter

Biological Station, Nanaimo.....Dr. R. E. Foerster

FISHERIES PRICES SUPPORT BOARD

Chairman (acting).....Stewart Bates, Ottawa

Vice-Chairman.....W. Stanley Lee, Halifax

Members, Louis Bérubé, Ste. Anne de la Pocatière, P.Q., K. F. Harding, Prince Rupert, B.C., J. W. Nicholls, Vancouver.

Executive Secretary.....H. C. L. Ransom, Ottawa

GEOGRAPHIC BOARD OF CANADA, OTTAWA

Established by Dominion Order in Council of Dec. 18, 1897, to decide all questions concerning geographic names in Canada, all public departments being bound to use orthography adopted. Later, Provincial representatives were appointed, the several Governments undertaking to be guided by the decisions of the Board.

Chairman, F. H. Peters; *Secretary*, P. E. Palmer.

Executive Committee, F. H. Peters, K. G. Chipman; Lieut.-Col. C. H. Smith.

Members, R. J. Fraser, Ludovic Germain (A. McFarlane, acting), Norman Fee, J. G. Wright.

Provincial Members, Alta., H. P. Brownlee; B.C., W. G. H. Firth; Man., H. E. Beresford; N.B., J. G. Blaine; P.E.I., A. E. Cameron; Ont., F. W. Beatty; Q.U.N., The Hon. J. Walter Jones; Sask., A. I. Bereskin.

HOUSE OF COMMONS

For List of Members, etc., See Index

Speaker.....Hon. Gaspard Fautoux, M.P.

Deputy Speaker.....W. Ross Macdonald, M.P.

Clerk.....Arthur Beauchesne, C.M.G., K.C., M.A., LL.D., Litt.D., F.R.S.C.

Deputy Clerk and Clerk Assistant, R. T. Graham, K.C.

Sergeant-at-Arms.....Lt.-Col. W. J. Franklin

Deputy Sergeant-at-Arms.....John Laundry

Chief of English Journals and Second Clerk Assistant, C. W. Boyce

Assistant Chief of English Journals, T. R. Montgomery

Chief of French Journals.....F. Charpentier

Assistant Chief of French Journals.....Frs. Schryburt

Chief of Committees and Private Bills Branch, John T. Dun

Assistant Chief of Committees and Private Bills Branch, R. Arsenault

Chief of Orders and Notices.....H. Crossley Sherwood

Editor of Debates.....E. C. Young

Associate Editor of Debates.....F. W. S. Galbraith

Editor of Debates (Fr.).....J. H. MacKay

Joint Law Clerk.....P. M. Ollivier

Chief Accountant.....A. A. Fraser

Postmaster.....E. J. Brindell

Chief Clerk of Parliamentary Papers, J. L. Williams

Chief of Stationery and Requisitions Branch, D. O. Ayotte

Chief of Parliamentary Distribution Office, W. F. Gray

Chief of Stenographic Branch.....L. C. Hill

LIBRARY OF PARLIAMENT

The Library of Parliament was organized in 1866. It contains 500,000 volumes, including many rare and costly books, and is rapidly growing. It is administered jointly by two Librarians appointed by

the Crown. In the fire of 1916, the Library was the only part of the legislative block which escaped destruction.

General Librarian..... Felix Desrochers
Parliamentary Librarian..... Francis A. Hardy
Assistant Librarian, English..... R. M. Hamilton
Assistant Librarian, French..... Ernest Bilodeau
Chief Reference Clerk..... Joseph Tarte
Reference Clerk..... T. E. Monette
Cataloguers..... Lucien Lusignan, F. W. Matley

INSURANCE

The Department of Insurance was constituted in 1886 (49 Vic. Chap. 45). (See also The Department of Insurance Act, 22-23 George V Chap. 45). It is charged with the duty of enforcing the Insurance law in the operations of all corporations engaged in any class of Insurance business.

Superintendent..... G. D. Finlayson
Chief Actuary..... A. D. Watson
Chief Examiner..... W. H. Gilliland
Chief Administrative Officer..... R. W. Warwick
Senior Examiners of Companies,
 A. D. Jamieson, W. R. McDonald, K. M. McIlraith, C. A. Ranson.
Senior Actuarial Examiner..... C. R. Brereton
Senior Actuary..... K. R. MacGregor
Examiners, J. R. E. Patterson, H. W. Stinson, A. G. Robertson.

INTERNATIONAL JOINT COMMISSION

OTTAWA, CANADA—WASHINGTON, D.C.

This Commission has jurisdiction over questions arising between Canada and the United States, principally but not exclusively along the common boundary.

CANADIAN SECTION

Acting Chairman..... Hon. J. E. Perrault, K.C., LL.D.
Commissioner..... Hon. George Spence (one vacancy)
Acting Secretary, Elizabeth M. Sutherland, Victoria Bldg., Ottawa.

UNITED STATES SECTION

Chairman..... Hon. A. O. Stanley, Washington
Commissioner, Roger B. McWhorter, Washington, (one vacancy).
Secretary, Jesse B. Ellis, Washington Loan and Trust Bldg., Washington.

JUSTICE

The Department of Justice was constituted in 1867 (31 Vic. Chap. 39), to superintend the administration of Justice not within the jurisdiction of the Provinces, and to supervise the prison system of the Dominion. Its officers also act as legal advisers to the Crown, and to the several departments of the public service.

Minister of Justice and Attorney-General of Canada..... Rt. Hon. J. L. Ilesley, K.C.
Solicitor General..... Hon. Joseph Jean, K.C.
Minister's Private Secretary..... Miss A. L. Wickwire
Deputy Minister..... F. P. Varcoe, C.M.G., K.C.
Assistant Deputy Ministers, C. Steine, W. R. Jackett.
Legal Officers:

Paul Fontaine, K.C., R. A. Olmsted, D. W. Muddell, E. A. Driedger, D. H. W. Henry, A. J. MacLeod, J. D. Affleck, A. H. Laidlaw.
Director, Remission Service..... M. F. Gallagher, K.C.

PENITENTIARIES BRANCH

Commissioner of Penitentiaries..... R. B. Gibson
Deputy Commissioners, Joseph McCulley, Dr. Louis Philippe Gendreau.
Assistant Commissioners, G. L. Sauvart, J. A. McLaughlin.
Combines Investigation Commissioner, F. A. MacGregor
Superintendent of Bankruptcy... Robt. Forsyth, K.C.

LABOUR

The Department of Labour was established in July, 1900 (63-64 Victoria, Chap. 24). Its functions include administration of the Conciliation and Labour Act, the Industrial Disputes Investigation Act, the Fair Wages and Hours of Labour Act, the Government Annuities Act, the Re-instatement and Civil Employment Act, the Vocational Training Coordination Act, Unemployment Insurance; publication of the *Labour Gazette* (monthly) and of reports

on Labour Legislation and Labour Organization in Canada (annually), as well as bulletins of information on industrial and labour subjects; and correspondence, etc., connected with the International Labour Organization.

Minister of Labour..... Hon. Humphrey Mitchell
Parliamentary Assistant to the Minister of Labour..... Paul Emile Cote
Deputy Minister..... A. MacNamara
Private Secretary to Minister..... G. G. Greene
Assistants to Deputy Minister:
Annuitants..... H. A. Black
Dept. Solicitor..... A. H. Brown
Industrial Relations..... M. M. Maclean
International Labour Organization..... P. Goulet
Privy Council Secretariat Liaison..... R. Ranger

Specialists

Agriculture, Forestry, Fisheries..... W. W. Dawson
Veterans Rehabilitation Officer..... H. C. Chadderton
Women's Employment and Day Nurseries
 Miss M. Grier
Director of Research and Statistics..... Harry Hereford
Director of Information and Publicity..... V. C. Phelan
Director of Vocational Training Branch
 R. F. Thompson

Director of Industrial Relations..... M. M. Maclean
Director of Administrative Services..... C. R. McCord
Labour Gazette, Editor..... H. J. Walker
Labour Legislation Branch, Chief, Miss M. Mackintosh

BUREAU OF TECHNICAL PERSONNEL

Director..... J. M. Dymond

WARTIME LABOUR RELATIONS BOARD (NATIONAL)

Chairman..... Hon. Mr. Justice G. B. O'Connor
Vice-Chairman..... A. H. Brown
Chief Executive Officer..... M. M. Maclean

REGIONAL ADVISORY BOARDS

Chairman:
Maritimes..... J. O. Grant (Acting)
Quebec..... Hector Dupuis
Ontario..... G. W. Ritchie
Prairies..... H. P. Crabb
Pacific..... F. W. Smelts

VOCATIONAL TRAINING ADVISORY COUNCIL

Chairman..... Dr. G. F. McNally
Chancellor of the University of Alberta, Edmonton

VOCATIONAL TRAINING REGIONAL DIRECTORS

P.E.I.: L. W. Shaw, Dept. of Education, Charlottetown.
Nova Scotia: R. H. MacCuish, P.O.B. 752, Halifax.
New Brunswick: J. W. McNutt, 380 Queen St., Fredericton.
Quebec: M. Archambault (Acting), 132 St. James Street W., Montreal.
Ontario: H. H. Kerr, 50 Gould Street, Toronto 2, Ontario.
Manitoba: Colonel J. Neish, 4th floor, 364 Main St., Winnipeg.
Saskatchewan: W. A. Ross, Dept. of Education, Regina.
Alberta: J. H. Ross, Sixth Floor, Hudson's Bay Company, 217-7th Ave., West, Calgary.
British Columbia: Henry Hill, Department of Education, Victoria, B.C.

UNEMPLOYMENT INSURANCE COMMISSION

Chief Commissioner..... J. G. Bisson, O.B.E.
Commissioner..... R. J. Tallon
Secretary..... E. C. Desormeaux
Chief Executive Officer..... S. H. McLaren
Chief, Operations Branch..... E. P. Laberge
Insurance Division:

Chief Insurance Officer..... R. G. Barclay
Chief Auditor of Insurance Revenue..... N. R. MacLean
Chief Claims Reviewing Officer..... H. S. Relph
Umpire..... Hon. Mr. Justice Lucien Cannon
Acting Registrar..... G. LeChasseur

Unemployment Insurance Advisory Committee:

Chairman..... W. A. Mackintosh
Secretary..... J. M. Ingersoll

National Employment Division:

Chief Employment Officer..... W. K. Rutherford
Supervisor of Placement Operations—Special
 H. C. Hudson

Supervisor of Placement Operations—General
 J. V. Argyle

Executive and Professional Division, G. M. Morrison

Veterans Placements Division A. L. Tosland
Women's Division Miss Ruth A. Hamilton
National Employment Committee:
Chairman R. J. Tallon
Secretary Ray Brown

MINES AND RESOURCES

The Department of Mines and Resources was constituted in June, 1936 (1 Edward VIII, Chap. 33), and came into force on December 1, 1936, by Order-in-Council, P.C. 2377, dated September 11, 1936. It comprises the four former Departments of Mines, Interior, Indian Affairs, and Immigration and Colonization. The Department was re-organized in 1947 and is now divided into four branches as follows:

1. Mines, Forests and Scientific Services.
2. Lands and Development Services.
3. Indian Affairs Branch.
4. Immigration Branch.

Minister of Mines and Resources,

Honourable J. A. Glen, K.C.

Deputy Minister of Mines and Resources,

H. L. Keenleyside, M.A., Ph.D.

ADMINISTRATION AND PERSONNEL

The chief function of the Director of Administration and Personnel is to assist the Deputy Minister in the administration of the Department. He is responsible for all matters which do not come within the functions of any one Branch; and for the maintenance of the Personnel, Legal, Editorial and Information, and Purchasing divisions of the Department.

Director C. W. Jackson
Chief Administrative Officer R. K. Odell, O.B.E.
Chief of Personnel Section W. J. F. Pratt
Senior Solicitor K. R. Daly
Departmental Purchasing Agent W. M. Vincent
Chief, Editorial and Information Section A. J. Baxter

SPECIAL PROJECTS

The Director of Special Projects, in addition to supervising certain major construction projects, represents the Department on a number of boards or commissions including, among others, the Eastern Rockies Forest Conservation Board, the International Boundary Commission and the Northwest Territories Power Commission.

Director J. M. Wardle, C.B.E., B.Sc.
General Executive Assistant J. A. Pounder, B.A.
Engineer to International Boundary Commission
 G. H. McCallum, B.Sc.

MINES, FORESTS AND SCIENTIFIC SERVICES

The Chief functions of this Branch are to further the discovery and development of the mineral, forest and water resources of Canada and to disseminate the relevant information to the public; to prepare the official maps of Canada and to administer the scientific services of the Department. In the Bureau of Mines and its laboratories, investigations are conducted on ores and minerals of economic and strategic interest (metallic, non-metallic and fuels) their production, processing, utilization and marketing. The Explosives Act, 1946 is administered by the Explosives Division of this Bureau. The Dominion Forest Service conducts investigations to assist in the safeguarding and proper utilization of the forest resources of Canada for which work it maintains forest experiment stations and forest products laboratories. The Geological Survey of Canada is responsible for extending the geological knowledge of Canada. The Surveys and Mapping Bureau embraces the Topographical, Hydrographic, Geodetic and Legal Surveys. It undertakes field investigations for topographical mapping, for preparation of coastal and navigation charts, for triangulation and precise levels, for legal surveys and for compilation and printing of maps and charts. The Water and Power Bureau conducts measurement of streams and the investigation of national water and power resources. The Geographical Bureau collects and makes available to other organizations, geographical information on Canada and foreign countries to promote the welfare, safety and progress of Canada. The National Museum of Canada secures and maintains exhibits and specimens and conducts investigations in the natural sciences. The Dominion Observatories carry on researches in geophysics, astrophysics, seismology,

terrestrial magnetism and gravity, and supply time and astronomical services.

Director W. B. Timm, C.B.E., B.Sc.
General Executive Assistant J. R. Kirkconnell, B.Sc.
Chief Treasury Officer E. P. Larkin

BUREAU OF MINES

Chief C. S. Parsons, O.B.E., B.Sc.
Executive Assistant H. L. Watts, B.Sc.

Chief, Division of Mineral Resources

G. C. Monture, O.B.E., B.Sc.

Chief, Division of Mineral Dressing and Metallurgy

R. J. Traill

Chief, Division of Fuels R. E. Gilmore, M.A., M.Sc.

Chief, Inspector of Explosives W. P. Campbell, M.Sc.

DOMINION FOREST SERVICE

Dominion Forester (Acting) D. A. Macdonald, B.Sc.

Chief of Operations G. Tunstell, B.Sc.

Chief, Forest Products J. R. B. Coleman, B.Sc.

Chief, Forest Economics (Vacant)

Chief, Silviculture G. A. Mulloy, B.Sc.

Chief, Aerial Photography H. E. Seely, B.Sc.

Chief, Forest Protection H. W. Beall, B.Sc.

Officers in Charge of Districts:

Alberta District, Calgary, Alberta, H. L. Holman,

B.Sc.; Manitoba-Sask. District, Winnipeg, Man.,

V. H. Phelps, B.Pharm., B.Sc.; Maritimes District,

Fredericton, N.B., J. C. Veness, B.Sc.; Quebec

District, R.R.2, Loretteville, P.Q., R. G. Ray,

B.A., B.Sc.

Superintendents, Forest Experiment Stations:

Petawawa, Chalk River, Ontario, H. D. Heaney,

B.Sc.; Acadia, Fredericton, N.B., E. G. Saunders,

B.Sc.; Kananaskis, Sebe, Alberta, J. L. Mc-

Lenahan, B.Sc.

Superintendents, Forest Products Laboratories:

Ottawa, T. A. McElhanney, B.A.Sc.; Vancouver,

R. M. Brown, M.B.E., B.Sc.; Montreal (Pulp and

Paper Research Institute), Dr. O. Maass, O.B.E.,

Ph.D., D.Sc.

GEOLOGICAL SURVEY OF CANADA

Chief G. S. Hume, O.B.E., B.A., Ph.D., F.R.S.C.

Executive Assistant W. P. Daly

Chief Geologist G. Hanson, M.A., Ph.D., F.R.S.C.

Chief, Water Supply and Borings Section

B. R. MacKay, B.Sc., Ph.D., F.R.S.C.

Chief, Palaeontological Section

W. A. Bell, B.Sc., Ph.D., F.R.S.C.

Chief, Mineralogical Section

E. Poitevin, B.A.Sc., D.Sc., F.R.S.C.

Chief, Geological Mapping A. Joanes

Vancouver Office

W. E. Cockfield, M.Sc., Ph.D., F.R.S.C.

SURVEYS AND MAPPING BUREAU

Chief F. H. Peters, O.B.E., D.L.S.

Assistant Chief W. H. Miller, B.Sc.

Chief Topographical Engineer K. G. Chipman, S.B.

Chief, Aerial Surveys Engineer

R. B. McKay, B.Sc., D.L.S.

Chief, Hydrographic Survey R. J. Fraser

Dominion Geodesist J. L. Rannie, B.A.Sc., D.T.S.

Assistant Dominion Geodesist

J. E. R. Ross, B.A.Sc., D.T.S.

Surveyor-General of Canada

B. W. Waugh, B.Sc., D.L.S. (Acting)

Chief Cartographer

M. G. Cameron, B.Sc., D.L.S. (Acting)

DOMINION WATER AND POWER BUREAU

Controller and Chief Engineer Victor Meek, B.Sc.

Asst. Controller and Asst. Chief Engineer

N. Marr, B.A.Sc., C.E.

Maritime Provinces Office, Halifax, N.S., District

Hydraulic Engineer K. G. Chisholm

Quebec Office, Montreal, P.Q., District Hydraulic

Engineer J. P. R. Gauthier

Ontario Office, Ottawa, Ont., District Hydraulic En-

gineer I. R. Strome

Manitoba Office, Winnipeg, Man., District Hydraulic

Engineer D. B. Gow

Alberta and Saskatchewan Office, Calgary, Alberta,

District Hydraulic Engineer O. H. Hoover

British Columbia Office, Vancouver, B.C., District

Hydraulic Engineer C. E. Webb

GEOGRAPHICAL BUREAU

Chief Trevor Lloyd, B.Sc., Ph.D.

DOMINION OBSERVATORY, OTTAWA

Dominion Astronomer

C. S. Beals, M.A., Ph.D., D.Sc., F.R.S.C.

Assistant Dominion Astronomer

E. A. Hodgson, M.A., Ph.D.

DOMINION ASTROPHYSICAL OBSERVATORY

VICTORIA, B.C.

Dominion Astrophysicist

J. A. Pearce, M.A., Ph.D., F.R.S.C.

Assistant Dominion Astrophysicist

R. M. Petrie, M.B.E., M.A., Ph.D.

NATIONAL MUSEUM OF CANADA

McLeod Street, Ottawa

(See Index for Special Article)

LANDS AND DEVELOPMENT SERVICES

This branch deals with any business arising from the local government of the Northwest Territories and Yukon and administers the land, mineral, timber, and related resources of these territories which comprise a total area of more than 1,500,000 square miles. It administers the National Parks of Canada, gives aid in the conservation of wildlife, marks historic sites of national importance, and assists in the encouragement of tourist travel. It carries on the planning and arranges the construction of public buildings, highways, and other facilities required in the Northwest Territories and Yukon, in the National Parks, and, as required, by Indian Affairs Branch. It maintains a bureau for the administration of Dominion Lands, Ordnance Lands, and Public Lands.

Director.....Roy A. Gibson, I.S.O.
General Executive Assistant

G. E. B. Sinclair, B.Sc., D.L.S.

Chief Treasury Officer.....E. A. Sawyer

NORTHWEST TERRITORIES AND YUKON SERVICES

Mackenzie Division, Director

M. Meikle, B.Sc., D.L.S. (Acting)

Yukon Division, Director.....C. K. LeCapelain

Arctic Division, Director.....J. G. Wright, B.Sc., D.L.S.

Controller of Yukon.....J. E. Gibben, Dawson, Y.T.

Agent and Superintendent of Forest and Wildlife

Management.....E. G. Oldham, Fort Smith, N.W.T.

Stipendiary Magistrate

A. H. Gibson, Fort Smith, N.W.T.

District Agent, Yellowknife

Mining District.....F. Fraser, Yellowknife, N.W.T.

Stipendiary Magistrate and Chairman Yellowknife

Trustee Board

F. J. G. Cunningham, Yellowknife, N.W.T.

LANDS DIVISION

Chief.....Vacant

NATIONAL PARKS SERVICE

Controller.....James Smart, O.B.E.

Assistant Controller.....J. E. Spero

Superintendent of Historic Sites and Landscaping

W. D. Cromarty

Banff Park.....Supt., J. A. Hutchison, Banff, Alta

Cape Breton Highlands Park, Supt.,

Cape Breton, N.S.

Elk Island Park, Supt., Dr. B. I. Love, Lamont, Alta.

Fort Anne Historic Park, Annapolis Royal, N.S.

Fort Royal Historic Park, Lower Granville, N.S.

Hon. Supt., Lt.-Col. E. K. Eaton, Annapolis Royal, N.S.

Fort Beausejour Historic Park, Aulac, N.B.,

Custodian, H. B. C. Dixon, Aulac, N.B.

Fort Chambly Historic Park, Chambly, Que.,

Hon. Custodian, E. Lalanne, Chambly, Que.

Fort Lennox Historic Park, Ile-aux-Noix, Que.

Custodian, Romeo Soutiere, Ile-aux-Noix, P.Q.

Fort Malden Historic Park, Amherstburg, Ont.

Custodian, D. P. Botsford, Amherstburg, Ont.

Fort Prince of Wales Historic Park, Churchill, Man.

Fort Wellington Historic Park, Prescott, Ont.

Custodian, W. G. Webb, Prescott, Ont.

Fortress of Louisbourg Historic Park,

Custodian, D. W. McKinnon, Louisbourg, N.S.

Georgian Bay Islands Park

Acting Supt., J. C. Browne

Glacier, Revelstoke, Yoho and Kootenay Parks,

Supt., G. H. L. Dempster, Field, B.C.

Jasper Park, Supt., J. A. Wood, O.B.E., Jasper, Alta.

Point Pelee Park,

Supt., R. J. Grant, Leamington, Ont

Prince Albert Park,

Supt., B. I. M. Strong, Prince Albert, Sask

Prince Edward Island Park.....Supt., (Vacant)

Riding Mountain Park,

Supt., Otto Heaslip, Wasagaming, Man.

St. Lawrence Islands Park (Part Time Caretakers)

Waterton Lakes Park,

Acting Supt., H. A. deVeber, Waterton Park, Alta.

HISTORIC SITES AND MONUMENTS BOARD OF CANADA

Chairman, J. Clarence Webster, C.M.G., M.D., D.Sc.,

LL.D., F.R.S.C., Shediac, N.B.

Professor F. Landon, M.A., F.R.S.C., London, Ont;

Professor D. C. Harvey, M.A., LL.D., F.R.S.C.,

Halifax, N.S.; J. A. Gregory, North Battleford,

Sask.; Hon. E. Fabre-Survery, K.C., LL.M., B.C.L.,

LL.D., F.R.S.C., Montreal, P.Q.; Reverend Antoine

D'Eschambault, D.S.T., D.J.C., Genthon, Man.;

Major G. Lancot, K.C., B.Litt., LL.M., D.Litt.,

LL.D., F.R.S.C., Ottawa, Ont.; Professor M. H.

Long, M.A., Edmonton, Alta.; Professor Walter N.

Sage, M.A., Ph.D., F.R.S.C., F.R.Hist.S., Vancouver,

B.C.; W. D. Cromarty, National Parks Bureau,

Ottawa, Ont.

DOMINION WILDLIFE SERVICE

Director, Acting.....Harrison F. Lewis, Ph.D.

DOMINION WILD LIFE OFFICERS

New Brunswick, Nova Scotia, Prince Edward Island,

G. F. Boyer, P.O. Box 60, Sackville, N.B.

British Columbia,

J. A. Munro Okanagan Landing, B.C.

Prairie Provinces, J. Dewey Soper, 536 Dominion

Public Bldg., Winnipeg, Man.

Ontario, O. H. Hewitt, Ph.D., 150 Wellington St.,

Ottawa, Ont.

Quebec, A. U. Rajotte, 111 Lindsay St., Drummond-

ville, P.Q.

ADVISORY BOARD ON WILD LIFE PROTECTION

(Interdepartmental)

The function of this Board is to advise the Government on wild life conservation policy, particularly respecting the Migratory Birds Convention Act and the Northwest Game Act with a view to co-ordination of conservation activities. The members of the Board are officers of the various Dominion Government Services.

Chairman, Dr. Marius Barbeau, D.Litt., National

Museum of Canada, Ottawa.

Secretary, Harrison F. Lewis, Ph.D., 150 Wellington

St., Ottawa.

ENGINEERING AND CONSTRUCTION DIVISION

Chief Engineer.....T. S. Mills, B.A., B.Sc. (Acting)

Supervising Engineers:

Ottawa.....J. N. Stinson, B.Sc.

Banff, Alta.....C. M. Walker, B.A.Sc.

INDIAN AFFAIRS BRANCH

The administration of Indian Affairs was under the direct control of the Imperial Government until 1860, when it was transferred to the Province of Canada. By the British North America Act Indians and lands reserved for Indians, were placed under the Dominion Government. For six years after Confederation, Indian Affairs was attached to the Department of the Secretary of State. In 1873 it was transferred to the Department of the Interior, and in 1880 a separate Department of Indian Affairs was established. On Dec. 1, 1936, under the Department of Mines and Resources Act it was replaced by the Indian Affairs Branch of the Department of Mines and Resources. The Indians today number approximately 126,000 and are located on some 2,200 reserves comprising approximately five and a half million acres of which about 200,000 acres are under cultivation. The department operates Indian Schools comprising both Day and Residential institutions in conjunction with the various churches. At the present there are 347 in all of these schools educating 19,622 children. An important part of the administration is the Indian Trust Fund, which amounts to over \$18,000,000 and is derived from sales or leases of land, timber, and minerals, and from other miscellaneous sources.

Director.....R. A. Hoey

Superintendent, Welfare Service.....D. M. McKay

Superintendent, Training Service.....B. F. Neary

Superintendent, Reserves and Trusts Service

D. J. Allan

Secretary.....T. R. L. MacInnes

INDIAN AGENTS—ONTARIO

Indian Supt., Brantford. Lt.-Col. E. P. Randle
 Allan, J. S., Supt.,
 Moose Factory
Burk, Jas. G., Port Ar-
thur
 Devlin, Samuel, Parry
 Sound
 Dimmell, N. C.,
 Deseronto
 Down, G. W., Muncey
 Eastwood, V. McC.,
 Peterborough
 Featherston, H. J., Long-
 ford Mills
 Fralick, C., Scugog
 Gauthier, H. E.,
 Christian Island
 Johnston, C. R., Mani-
 towaning
 Laurence, R. P. G.
 Sault Ste. Marie

INDIAN AGENTS—QUEBEC

Arsenault, E.,
 Restigouche
 Bastien, Maurice E.,
 Village des Hurons
 Beaulieu, Dr. G., Seven
 Islands
 Bonnah, T. L., St. Regis
 Brisebois, Frs., Caugh-
 nawaga
 Brisebois, Frs., Oka
 (in charge)
 Cass, G. G., Gaspe
 de la Boissiere, A.,
 Pointe Bleue
 Clench, B. C.,
 St. Augustine
Inspector of Indian Agencies, (Vacant).

INDIAN AGENTS—NEW BRUNSWICK

Blakey, E. J., Supt., Rogersville.
 McPhail, N. H., Perth
 Whalen, E. J., Fredericton

INDIAN AGENT—PRINCE EDWARD ISLAND

Daly, J. E., Charlottetown.

INDIAN AGENTS—NOVA SCOTIA

McKinnon, F. B., Eskasoni Chapel, C.B.
 Rice, H. C., Shubenacadie.

INDIAN AGENTS—BRITISH COLUMBIA

Inspector of Indian Agencies, James Coleman, Van-
couver.
 Anfield, F. E., Prince
 Rupert
 Barber, Alfred H., Ver-
 non
 Boys, J. V., Hazelton
 Bruce, S. W. O. Knight,
 Kamloops
 Christie, William,
 Williams Lake
 Dunn, J. S., Cranbrook
 Findlay, J. A. (Acting)
 Rogersville
 Galibois, E. J. (Acting)
 Fort St. John
 Garrard, N. W.
 Port Alberni

INDIAN AGENTS—MANITOBA

Lazenby, P. G., Hodgson
 Goodman, E. B., Nor-
 way House
 Bowman, T. A.
 (In charge)
 Olson, B. E., Supt.,
 Selkirk
Inspector of Indian Agencies, A. G. Hamilton, Win-
nipeg.

INDIAN AGENTS—SASKATCHEWAN

Bell, C. S., Battleford
 Booth, F., Muscow
 Bryant, J. L., Kamsack
 Davis, R. S., Punnichy
 Jones, E. S., Leask
Inspector of Indian Agencies, Ostrander, J. P. B.
General Superintendent of Indian Agencies, vacant.

INDIAN AGENTS—ALBERTA

Landry, A., High
 Prairie
 McMillan, A., Brocket
 McLeod, M. (Acting),
 Calgary
 Pugh, J. E., Supt.,
 Morley
 Pugh, W. P. B., Supt
 Gleichen
 Robertson, E. A.,
 Winterburn
Regional Supervisor for Indian Agencies, G. H. Good-
erham, Calgary

N. W. T.

INDIAN AGENTS

Hunter, L. C., Aklavik.
 Mulvihill, Dr. L. J., Fort Resolution.
 Truesdell, Dr. W. A. M., Fort Simpson

YUKON TERRITORY

INDIAN AGENT

Meek, R. J., Whitehorse, Y.T.

IMMIGRATION BRANCH

On the 1st December, 1936 the Department of Immigration and Colonization became the Immigration Branch of the Department of Mines and Resources. The Immigration Branch is responsible for the administration of the Immigration Act and regulations, matters relating to the encouragement or discouragement of immigration, the inspection of immigrants, the exclusion or deportation of undesirable, and general matters relating to colonization in Canada

Director of Immigration. A. L. Jolliffe, I.S.O.
Chief, Inspection Training Division. (Vacant)
Commissioner of Immigration. C. E. S. Smith
 (Canadian Service)

Commissioner of Immigration
 (Overseas Service) G. G. Congdon, O.B.E
Associate Commissioner of Immigration . . . L. Fortier
Representative of the Treasury. A. S. McPhail
Supervisor, Juvenile Immigration. . . W. R. Baskerville
Atlantic District, District Superintendent

H. M. McCrum, Ottawa
Eastern District, District Superintendent

J. D. McFarlane, Ottawa
Western District, District Superintendent

R. N. Munroe, Winnipeg
Pacific District, District Superintendent

F. W. Taylor, M.B.E., Vancouver

OVERSEA REPRESENTATIVES

LONDON, ENGLAND—Acting Supt. of European Emi-
 gration. F. B. Cotsworth, Sackville House,
 40 Piccadilly, London, W.1.

EASTERN ROCKIES FOREST CONSERVATION BOARD

193 Sparks Street, Ottawa
 This Board was appointed in 1947 under authority of The Eastern Rocky Mountain Forest Conservation Act which authorized an agreement between the Government of Canada and the Province of Alberta relating to the protection and conservation of the forests of that area of the eastern slope of the Rocky Mountains which forms part of the watershed of the Saskatchewan River. The function of the Board is to plan, supervise and undertake construction, operation and maintenance of projects and facilities that are necessary for the proper protection of the forests of the area with a view to obtaining the greatest possible flow of water in the Saskatchewan River and its tributaries.

Chairman, Major-General Howard Kennedy, C.B.E.
M.C., B.Sc., F.E. (Quebec); H. G. Jensen, L.L.B.;
J. M. Wardle, C.B.E., B.Sc.

DEPARTMENT OF NATIONAL HEALTH AND WELFARE

The establishment of the Department of National Health and Welfare was provided for under c. 22 of the Statutes of 1944, and the official announcement of the organization of the Department was made on October 13, 1944. It is composed of a Health Branch and a Welfare Branch, each under a deputy minister.

The Health Branch, which was taken over from the former Department of Pensions and National Health, is responsible specifically for the Food and Drugs Act, The Opium and Narcotic Drug Act, the Quarantine Act, the Public Works Act, the Leprosy Act, the Proprietary or Patent Medicine Act and those sections of the Canada Shipping Act and the Immigration Act dealing with the care of sick mariners and the medical examination of prospective immigrants. It maintains a laboratory of hygiene, food and drugs laboratories and industrial health laboratory. It administers the following divisions: civil service health division, industrial health division, mental health division narcotic division, food and drugs divisions, public health engineering division, quarantine, immigration medical service and treatment of sick mariners, blindness control division, child and maternal health division, dental health division, hospital design division, nutrition division, venereal disease control division, and Indian health services (including Eskimos).

The health branch is advised by a number of voluntary technical committees, chief of which is the Dominion Council of Health, composed of the deputy ministers of health for the nine provinces and five other persons representative of agriculture, labor, public health scientists and both English and French-speaking women.

The Welfare Branch administers The Family Allowances Act which was passed in 1944 and became effective July 1, 1945. This legislation was designed to equalize, in some measure, the economic status of persons with families compared with others without similar obligations. This division also administers the federal government's responsibilities under the Old Age Pensions Act and The National Physical Fitness Act. Under the latter, grants to the provinces are available for the improvement of physical standards through sports, athletics and other pursuits.

Actual administration of the Old Age Pensions Act is carried out by the provinces, with the federal government paying 75 per cent. of the cost of the pensions.

The war charities division administers the War Charities Act, and the voluntary war relief division facilitates the work of voluntary agencies exporting goods for relief work overseas. These two divisions were formerly part of the Department of National War Services.

The department is responsible for the enforcement of any public health regulations made by the International Joint Commission apropos boundary waters between the United States and Canada. It maintains a directorate of health insurance studies and administers divisions responsible for research into public health and welfare problems and the publication of information and educational material on public health, improved sanitation, social and industrial conditions and related subjects. It is empowered to co-operate with the nine provincial governments in efforts made or proposed to improve public health and provide social security and welfare.

Minister of National Health and Welfare

Hon. Paul J. J. Martin, K. C.

Deputy Minister of National Health

G. D. W. Cameron, M.D., D.P.H.

Deputy Minister of Welfare G. F. Davison, Ph.D.

HEALTH BRANCH

Blindness Control Division, Chief... Dr. F. S. Burke
Child and Maternal Health Division, Chief

Civil Service Health Division, Chief... Dr. E. Couture
Dental Health Division, Acting Chief... Dr. R. G. Ratz

Dominion Council of Health, Secretary... T. J. Giles
Food and Drugs Divisions—Director, Dr. C. A.

Morrell; *Assistant Director, A. Papineau-Couture;*
Chief, Proprietary or Patent Medicines, L. P.

Teevens; *Chief, Inspection Services,* R. D. Whitmore; *Chief, Laboratory Services,* Dr. L. I. Pugsley.

Regional Directors, Food and Drugs

Halifax, F. C. Collier, P.O. Box 605, Halifax, N.S.
Montreal, Paul E. Jean, Room 304, 379 Common St.,
Montreal, Que.
Toronto, W. A. Davidson, 59 Victoria St., Toronto,
Ont.

Winnipeg, H. A. Watson, Postal Station "B", Winnipeg, Man.

Vancouver, W. H. Hill, Room 504, 325 Granville St., Vancouver, B.C.

Health Services—Director, (Vacant); Assistant Directors, Dr. C. F. Brown, Dr. F. S. Farney, Dr. H. A. Ansley.

Chief, Hospital Design Division H. G. Hughes
Indian Health Services—Director, Dr. P. E. Moore;
Assistant Directors, Dr. W. L. Falconer, Dr. H. A. Procter.

Regional Superintendents:

*Eastern Arctic—*Dr. H. W. Lewis, Booth Bldg., Ottawa.

*Quebec—*Dr. O. Leroux, Booth Bldg., Ottawa.

*Manitoba—*Dr. W. J. Wood, 522 Dominion Public Bldg., Winnipeg.

*Saskatchewan—*Dr. A. B. Simes, Fort Qu'Appelle Indian Hospital, Fort Qu'Appelle.

*Alberta—*Dr. E. L. Stone, Charles Camself Indian Hospital, Edmonton.

*British Columbia—*Dr. P. S. Tennant, 416 Federal Bldg., Vancouver.

Hospitals (of twenty beds or more)

*Ontario—*Lady Willingdon Hospital, Ohsweken, Ontario.

*Manitoba—*Fisher River Indian Hospital, Hodgson, Man.

Norway House, Indian Hospital, Norway House, Man.

Fort Alexander Indian Hospital, Pine Falls.

Dynevor Indian Hospital, Selkirk.

Clearwater Lake Indian Hospital, The Pas.

Brandon Indian Hospital, Brandon.

*Saskatchewan—*Qu'Appelle Indian Hospital, Fort Qu'Appelle, Sask.

*Alberta—*Blackfoot Indian Hospital, Gleichen, Alta. Charles Camself Indian Hospital, Edmononton, Alta.

Blood Indian Hospital, Cardston.

*British Columbia—*Coqualeetza Indian Hospital, Sardis, B.C.

Miller Bay Indian Hospital, Prince Rupert, B.C.

Nanaimo Indian Hospital, Nanaimo.

Chief, Industrial Health Division Dr. F. S. Farney
Chief, Industrial Health Laboratory Dr. K. Kay

Acting Chief, Laboratory of Hygiene Dr. J. Gibbard
Chief, Mental Health Division Dr. C. G. Stoddill

Chief, Narcotic Division K. C. Hossick
Chief, Nutrition Division Dr. L. B. Pett

Chief, Proprietary or Patent Medicine Division L. P. Teevens

Chief, Public Health Engineering Division J. R. Menzies

Sanitary Engineers:

*Halifax—*R. W. Cohrs, 211 Industrial Bldg.

*Saint John, N.B.—*R. W. Goddard, 119 Custom House

*Montreal—*W. S. Tait, Room 301, 379 Common Street.

*Winnipeg—*F. M. Brickenden, Postal Station "B", Magnus and Main Streets.

*Regina—*N. J. Goode, 413 Post Office Building.

*Edmonton—*A. S. Richardson, 302 Williamson Bldg.

*Vancouver—*A. H. Perry, 321 Federal Bldg.

Acting Chief, Quarantine, Immigration Medical and Sick Mariners Services Division Dr. H. D. Reid

*Medical Officers in Charge—*Dr. J. L. Cock, Pier 21, Halifax, N.S.

Dr. H. A. Creighton, Marine Hospital, Lunenburg, N.S.

Dr. M. J. DeKoven, Marine Hospital, Sydney, N.S.

Dr. B. C. Sullivan, Quarantine Station, Prince St., Saint John, N.B.

Dr. A. Robichaud, Tracadie, N.B.

Dr. J. D. Chretien, Immigration Building, Quebec, Quebec.

Dr. A. Cantin, 379 Common St., Montreal, Quebec.

Dr. W. E. Gregson, Immigration Bldg., Vancouver, B.C.

Dr. R. B. Jenkins, William Head, Victoria, B.C.
Dr. H. B. Jeffs, Sackville House, 40 Piccadilly,
London, W.1, England.

Chief, Venereal Disease Control Division
Dr. B. D. B. Layton

WELFARE BRANCH

Family Allowances Division—National Director, R. B. Curry.

Regional Directors of Family Allowances

P.E.I.—A. Nicholson, 59 Queen St., Charlottetown, P.E.I.

Nova Scotia—P. H. Stehelin, Industrial Building, Halifax, N.S.

New Brunswick—Mrs. A. S. Fergusson, City Hall Building, Fredericton, N.B.

Quebec—J. M. L. Lafrance, P.O. Box 1816, Quebec, Quebec.

Ontario—F. C. Jackson, 122 Front Street West, Toronto, Ont.

Manitoba—C. B. Howden, Lindsay Building, Winnipeg, Man.

Saskatchewan—J. J. McGurran, Saskatchewan Motors Bldg., Regina, Sask.

Alberta—H. C. Gillman, Edmonton Motors Building, Edmonton, Alberta.

British Columbia—W. R. Bone, Weiler Building, Victoria, B.C.

Yukon and Northwest Territories—S. J. Bailey, Jackson Building, Ottawa.

Director, Old Age Pensions Division
J. W. MacFarlane

Acting National Director, Physical Fitness Division—
Dr. Doris W. Plewes.

Voluntary War Relief Division, Director
P. L. Browne

War Charities Division, Registrar.....L. Trebert

ADMINISTRATION BRANCH

Departmental Secretary, Departmental Secretary's Division.....Miss O. J. Waters

Departmental Librarian, Departmental Library
Miss M. D. Morton

Director, Information Services Division
C. W. Gilchrist, O.B.E., E.D.

Legal Advisor, Legal Division.....R. E. Curran

Chief Personnel Division.....J. C. Rutledge

Officer in Charge, Research Division.....J. W. Willard

Chief, Purchasing and Supply Division.....M. J. Cullen

Chief Treasury Officer.....T. F. Phillips

DEPARTMENT OF NATIONAL REVENUE

From Confederation on July 1, 1867, until May 17, 1918, Customs and Inland Revenue Acts were administered by two separate government departments known as the Department of Customs, constituted by statute (31 Vic. Chap. 43), and the Department of Inland Revenue, constituted by statute (31 Vic. Chap. 49). On May 18, 1918, by Order in Council these two Departments were amalgamated and combined under the name of the Department of Customs and Inland Revenue and under one Minister of the Crown.

On April 1, 1921, the name Inland Revenue was dropped and the Department of Customs and Excise constituted (11-12 Geo. V. 26).

The collection of Income Tax was placed under the control of the Minister of Customs and Excise on April 1, 1924, and by the Department of National Revenue Act (17 Geo. V. Chap. 34) the name was changed to the Department of National Revenue.

Minister.....Hon. James J. McCann, M.D.

Private Secretary to the Minister
R. C. Labarge, M.B.E.

CUSTOMS—EXCISE DIVISIONS

Deputy Minister (Customs and Excise)
David Sim, C.M.G.

Assistant Deputy Minister (Customs).....P. L. Young

Assistant Deputy Minister (Excise).....V. C. Nauman

General Executive Assistant.....W. B. Stuart, M.B.E.

Director of Customs and Excise Inspection
G. N. Bunker

Director of Excise Audit.....R. A. Bishop

Director of Excise Duty.....E. McNally, M.B.E.

Director of Personnel.....C. E. Wood

Chief Dominion Customs Appraiser.....G. B. Urquhart

Legal Advisors, J. E. Gaboury, M.B.E., K.C., J. S. Rankin, D.S.O., V.D., H. H. Ellis.

Secretary, Customs Division.....L. H. Taylor

Secretary, Excise Division.....C. E. Gunby

Chief, Excise Tax Branch.....A. F. MacMillan

Chief, Accommodation Branch.....S. G. Ogilvie

Chief, Customs Check Branch.....L. D. Warren

Chief, Customs Drawbacks Branch
L. E. Allen, M.B.E.

Chief, Customs Excise Refunds Branch
R. R. FitzGerald

Chief, Customs Excise Seizures Branch.....W. L. Hicklin

Chief, Equipment and Supplies Branch.....L. W. Holmes

Chief, Excise Check Branch.....E. Roy

Chief, Excise Tax Collections Branch.....W. C. Haw

Chief Treasury Officer.....H. L. Smithers

Examiner of Publications and Director of Publicity
(Vacant)

Head Translator.....T. Dumont

Assistant Director, Excise Duty.....S. D. Yeo

Administrative Officers—

Records Branch.....O. M. Mann

Customs Excise Stamp Branch.....L. A. White

Manifest Branch.....A. MacKenzie

CUSTOMS AND EXCISE COLLECTORS

Amherst, N.S., W. N. Farnham, Q., A. H. Collicutt, Bessette.

Amherstburg, Ont., Fort Erie, Ont., W. G. W. C. Heyd, Stamp.

Amos, Q., J. O. U. Fort Frances, Ont., W. Dumont, C. Williams.

Annapolis Royal, N.S., Fort William, Ont., C. J. A. Ruffee, E. Stewardson.

Antigonish, N.S., D. H. Fredericton, N.B., J. D. Cameron, Chase.

Baddeck, N.S., J. D. Galt, Ont., H. N. Simons.

McNeil, Barrington Passage, N.S., W. J. Nickerson, Gananoque, Ont., K. E. Mullen.

Bathurst, N.B., A. E. Gaspe, P.Q., P. M. Fournier.

Landry, Belleville, Ont., E. A. Goderich, Ont., H. S. Geen, Turner.

Bowmanville, Ont., E. S. Ferguson, Granby, P.Q., A. A. A. Dorion.

Brandon, Man., H. E. Hannah, Greta, Man., P. W. McNab.

Brantford, Ont., C. H. Harris, Guelph, Ont., J. D. Lillie.

Bridgewater, N.S., C. Halfax, N.S., C. A. N. Corkum, Collins, M.B.E.

Brockville, Ont., W. R. Hamilton, Ont., M. R. Bannerman, Dickinson.

Calgary, Alta., G. E. Hull, P.Q., W. L. J. McLaren, Caron, O.B.E.

Campbellton, N.B., A. Huntingdon, P.Q., C. M. R. Metzler, Oney.

Canso, N.S., C. O. Ingersoll, Ont., J. J. Boyd, McArthur.

Charlottetown, P.E.I., L. W. Goodwin, Kamloops, B.C., H. L. Lewings.

Chatham, N.B., A. W. Henry, Kenora, Ont., T. E. Durham.

Chatham, Ont., Ernest Barrett, Kentville, N.S., G. L. Ansell, O.B.E., M.C., V.D.

Chicoutimi, Que., J. P. A. Giard, Kingston, Ont., L. M. Coaticook, P.Q., (Vacant) Loney.

Cobourg, Ont., C. V. Niles, Kitchener, Ont., Elton Break.

Collingwood, Ont., Duncan McIntyre, Lacolle, Q., J. E. D. Raciocot.

Cornwall, Ont., Vacant, Lake Megantic, P.Q., J. J. Sevigny.

Coutts, Alta., J. A. Lansdowne, Ont., J. H. Roseworn, McKendry.

Cranbrook, B.C., L. S. White, Lethbridge, Alta., H. A. Shoovert.

Dawson, Y.T., J. O. Williams, Lindsay, Ont., H. J. Freeman.

Digby, N.S., W. J. McMahon, Liverpool, N.S., G. W. Lockport, N.S., A. M. Redding.

Drummondville, P.Q., L. Lemire, London, Ont., W. H. Down.

Edmonton, Alta., Vacant, Lunenburg, N.S., F. P. Baillly.

Edmundston, N.B., J. G. A. Thibaudeau, McAdam, N.B., K. V. Travis.

Emerson, Man., R. Len-drum, Medicine Hat, Alta., J. G. Fawcett.

Middleton, N.S., C. H. Appleby.
 Midland, Ont., A. E. Martin.
 Moncton, N.B., J. A. Girouard.
 Montreal, P.Q., Arthur Laing, M.B.E.
 Moose Jaw, Sask., G. A. Stevens.
 Morrisburg, Ont., C. M. Crober.
 Nanaimo, B.C., B. S. Abrams.
 Nanawee, Ont., W. C. Cochrane.
 Nelson, B.C., W. M. Young.
 Newcastle, N.B., A. L. M. Flett.
 New Glasgow, N.S., H. B. Torey.
 New Westminster, B.C., A. G. Fadden.
 Niagara Falls, Ont., (Vacant).
 North Bay, Ont., H. L. Underwood.
 North Fort, Sask., A. R. Lyall.
 North Sydney, N.S., W. D. H. Wilson.
 Orillia, Ont., H. L. Bell.
 Oshawa, Ont., Robert Meek.
 Ottawa, Ont., A. M. Saunders.
 Owen Sound, Ont., E. A. Dobson.
 Pacific Highway, B.C., A. K. Westland.
 Paris, Ont., J. H. Knill.
 Parrsboro, N.S., H. M. Puddington.
 Parry Sound, Ont., David Hudson.
 Paspebiac, P.Q., D. H. L. McKenzie.
 Penticton, B.C., T. F. H. Padberg.
 Peterboro, Ont., Walter Miller.
 Phillipsburgh, P.Q., C. Dean.
 Picton, Ont., W. R. Goodman.
 Pictou, N.S., C. L. Andrews.
 Pigeon River, Ont., C. M. Valentine.
 Port Arthur, Ont., A. E. Chase.
 Port Hawkesbury, N.S., F. W. Hennessy.
 Port Hope, Ont., (Vacant).
 Prescott, Ont., J. P. Kelso.
 Prince Albert, Sask., G. W. Pickering.
 Prince Rupert, B.C., J. H. McLeod, M.B.E.
 Quebec, P.Q., J. S. de Billy.
 Regina, Sask., (Vacant).
 Rimouski, P.Q., P. H. L'Heureux.
 Rock Island, P.Q., E. J. Struthers.
 Sackville, N.B., R. W. Duncan.
 Sarnia, Ont., R. A. Marriott.

Saskatoon, Sask., Jas. McDougall.
 Sault Ste. Marie, Ont., J. R. Blamey.
 Shawinigan Falls, P.Q., P. Lord.
 Shelburne, N.S., A. C. Bruce.
 Sherbrooke, P.Q., L. W. E. Greenland.
 Simcoe, Ont., C. W. Cuthbertson.
 Sorel, P.Q., N. A. Paul-Hus.
 St. Andrews, N.B., W. H. Carson.
 St. Catharines, Ont., J. W. Sharpe.
 St. Hyacinthe, P.Q., C. A. Rosseau, M.B.E.
 Saint John, N.B., A. R. Goucher.
 St. Johns, P.Q., J. L. S. Pinsonnault.
 St. Stephen, N.B.,
 St. Thomas, Ont., R. G. Savage.
 Stratford, Ont., Russel Knipe.
 Sudbury, Ont., A. H. Cooper.
 Summerside, P.E.I., W. A. Gaudet.
 Sutton, P.Q., A. H. Miller.
 Sydney, N.S., W. J. Tobin.
 Thorold, Ont., R. W. Grenville.
 Trois Rivières, P.Q., J. C. O. Pery.
 Tillsonburg, Ont., L. E. Bridge.
 Toronto, Ont., E. D. Lennie, M.B.E.
 Trail, B.C., A. Porter.
 Trenton, Ont., R. P. Robertson.
 Truro, N.S., W. R. Young.
 Valleyfield, P.Q., J. O. L. Chartrand.
 Vancouver, B.C., A. Carmichael.
 Victoria, B.C., G. A. Yardley.
 Victoriaville, P.Q., J. B. H. Malo.
 Walkerville, Ont., C. H. Packman, M.C.
 Wallaceburg, Ont., G. R. Mitchell.
 Welland, Ont., Benjamin Downs.
 West Toronto, Ont., R. C. Russell.
 Weymouth, N.S., J. E. Comeau.
 Whitehorse, Y.T., J. A. Simmons.
 Windsor, N.S., John Cox.
 Windsor, Ont., Harold Beardmore.
 Winnipeg, Man., J. T. Baile.
 Woodstock, N.B., J. A. Watson.
 Woodstock, Ont., S. G. Woods.
 Yarmouth, N.S., R. B. Horton.

INCOME TAX DIVISION HEAD OFFICE

Deputy Minister (Taxation)
 Assistant Deputy Minister and Director General, Corporation Assessments Branch W. F. Williams

Assistant Deputy Minister and Director General, Legal Branch W. S. Fisher
 Director General, Individual Assessments Branch T. W. Bullock
 Director General, Individual Assessments Branch C. H. Cotter
 Director, Administration Branch H. C. Hogarth
 Chief Inspector H. H. Milburn
 Acting Director, Intelligence Branch J. M. Fell
 Director, Organization Branch L. A. Wilmot
 Director, Pension Fund Branch J. S. Forsyth
 Acting Director, Personnel Branch M. W. McArthur
 Acting Director, Public Information Branch D. J. Agnew
 Administrator, Succession Duties Branch W. J. Murphy

DISTRICT OFFICES

Directors General of Income Tax and Succession Duties:
 Montreal, Que., A. H. Rowland.
 Toronto, Ont., H. D. Paterson.
 Vancouver, B.C., D. H. Sheppard.
 Directors of Income Tax and Succession Duties:
 Charlottetown, P.E.I., G. E. Ritchie.
 Halifax, N.S., W. Dickson.
 Saint John, N.B., F. J. Estabrook.
 Quebec, Que., F. Coulonval.
 Sherbrooke, Que., S. Bernier.
 Ottawa, Ont., K. Fellowes.
 Kingston, Ont., G. E. Carson.
 Belleville, Ont., K. L. Reid.
 Hamilton, Ont., W. J. Callaway.
 Kitchener, Ont., E. G. Schierholtz (Acting).
 London, Ont., H. I. Orr.
 Fort William, Ont., W. A. Blennerhassett (Acting).
 Winnipeg, Man., E. W. Lowery.
 Regina, Sask., W. H. Bailey.
 Saskatoon, Sask., C. H. Ayton.
 Calgary, Alta., D. C. Craig.
 Edmonton, Alta., G. W. Northfield.
 Dawson, Y.T., C. Grant.

BOARD OF REFEREES EXCESS PROFITS TAX ACT 444 Sussex Street, Ottawa

Chairman, The Honourable Mr. Justice J. D. Hyndman. Members, K. A. Mapp, Chas. A. Gray, T. N. Kirby, Alexander Gray, E. C. Grundy; Secretary, Edward Oakes.

POST OFFICE

A postal service has been in operation since the earliest days of settlement on the North American continent. At Confederation a uniform system was introduced by the Post Office Act of 1867 (31 Vic. Chap. 10), (Chap. 161, R. S. 1927). At the end of the fiscal year 1946-47 there were 12,033 post offices, urban and rural. The amount on deposit in the Post Office Savings Banks was \$35,764,512.33 and the revenue from the sale of postage stamps, etc., \$86,400,951.26. At the end of the fiscal year 1946-47 there were 4,887 rural mail routes in operation serving approximately 326,000 mail boxes.

Postmaster General

Hon. Ernest Bertrand, K.C., B.A., LL.B., M.P.
 Deputy Postmaster General W. J. Turnbull
 Director of Administration E. J. Underwood
 Director of Operations L. Germain
 Director of Communications G. H. Herring
 Superintendent, Financial Branch G. C. Avery (Acting)

REGIONAL DIRECTORS OF POSTAL SERVICE

Maritimes W. C. McEachern, Moncton, N.B.
 Quebec J. A. Pouliot, Quebec, P.Q.
 Ontario A. M. Gibson, Toronto, Ont.
 Prairies R. H. MacNabb, Winnipeg, Man.
 British Columbia and Yukon G. H. Clarke, Vancouver, B.C.

DISTRICT POST OFFICE INSPECTORS

Charlottetown L. E. MacLeod (Acting) (a)
 Halifax M. D. O'Brien
 Saint John E. R. Ingraham
 Quebec J. F. A. Beauchamp

Montreal	C. A. Marcoux
Ottawa	G. E. Macklem
Toronto	B. T. Sangster
London	J. W. Stewart
North Bay	J. P. Allen
Winnipeg	E. Whatmough
Saskatoon	J. H. Hunter
Moose Jaw	J. F. Anderson (Acting) (b)
Calgary	A. W. Dingle (Acting)
Edmonton	T. J. Reilly (Acting)
Vancouver	F. H. Middlemiss
(a) Post Office Inspector	
(b) Post Office Inspector in charge.	

PUBLIC ARCHIVES

This department is under the jurisdiction of the Secretary of State

<i>Dominion Archivist, Deputy Minister and Chairman, Canadian War Museum Board, Major G. Lanctot, K.C., Litt.D., LL.D., F.R.S.C.</i>	
<i>Assistant Dominion Archivist, . . . Norman Fee, M.C. Acting Director, Manuscript Division.</i>	
<i>Director of Map Division, . . . A. J. H. Richardson, B.A. Director, Index and Information Division, . . . Lucien Brault, M.A., D.Ph. Director, Print Division and Technical Auxiliary Services, . . . L. J. P. Brunet, B.A. Director, Publications Division, . . . S. Marion, Litt.D., F.R.S.C. Departmental Librarian, . . . Juliette Bourque, B.A.</i>	

PUBLIC PRINTING AND STATIONERY

This Department was constituted in 1886 (49 Vic., Chap. 22), to provide facilities for the execution of printing and for the supply of stationery required by Parliament and the various Departments of Government, and for the sale of official publications to the public. The Department is under the jurisdiction of the Secretary of State.

<i>King's Printer and Controller of Stationery</i>	Edmond Cloutier, C.M.G.
<i>Acting Controller of Purchases, . . . J. E. Desrosiers</i>	
<i>Supt. of Stationery, . . . James W. Driscoll</i>	
<i>Superintendent of Printing, . . . J. M. Mahoney</i>	
<i>Acting Chief, Division of Documents, E. J. LaRochelle</i>	
<i>Chief Treasury Officer, . . . J. A. R. Latendresse</i>	

PUBLIC WORKS

The Department of Public Works was constituted in the year 1867 (31 Vic. Chap. 12). Its functions include the construction and maintenance of public buildings, harbour and river works, bridges, dredges, tugs, telegraph and telephone lines, etc. The department maintains large architectural and engineering branches and an extensive photographic service. The National Gallery of Canada is under the jurisdiction of the Department.

<i>Minister of Public Works</i>	Hon. Alphonse Fournier, K.C.
<i>Deputy Minister, . . . E. P. Murphy, C.M.G.</i>	
<i>Asst. Deputy Minister, . . . W. P. Harrell</i>	
<i>Secretary, . . . J. M. Somerville</i>	
<i>Asst. Secretary, . . . J. A. Drouin</i>	
<i>Chief Engineer, . . . Robt. Blais</i>	
<i>Asst. Chief Engineer, . . . F. G. Goodspeed</i>	
<i>Chief Architect, . . . C. G. Brault</i>	
<i>Assistant Chief Architect, . . . Vacant</i>	
<i>General Supt. Govt. Telegraphs, . . . A. McDonald</i>	
<i>Assistant Supt. Govt. Telegraphs, . . . J. E. Bray</i>	
<i>Chief Treasury Officer, . . . H. Pratte</i>	
<i>Purchasing Agent, . . . A. A. Rivard</i>	
<i>Clerk of Estimates, . . . W. E. O'Brien</i>	
<i>Solicitor, . . . A. J. Crerar</i>	

DISTRICT ENGINEERS

<i>Supervising District Engineer: A. R. Decary, Post Office Bldg., Quebec, Que.</i>	
<i>O. S. Cox, . . . Cunard Bldg., Halifax, N.S.</i>	
<i>H. E. Miller, . . . P.O. Bldg., Charlottetown, P.E.I.</i>	
<i>G. M. Brown, . . . Old P.O. Bldg., Saint John, N.B.</i>	
<i>J. A. Laniel, . . . Cathedral St., Rimouski, Que.</i>	
<i>L. Brunet, . . . P.O. Bldg., Quebec, Que.</i>	
<i>J. B. Bonaventure, Postal Sta. H., Montreal, P.Q.</i>	
<i>G. H. Burbridge, P.O. Bldg., Ft. William, Ont.</i>	
<i>L. G. Trudeau, . . . Hunter Bldg., Ottawa, Ont.</i>	
<i>J. M. Wilson, . . . 36 Adelaide St., Toronto, Ont.</i>	

<i>A. A. Anderson, Dom. Public Bldg., P.O. Box 668, . . . London, Ont.</i>	
<i>G. B. Anderson, Union Trust Bldg., . . . Winnipeg, Man.</i>	
<i>W. J. Johnston, Massey-Harris Bldg., . . . Edmonton, Alta.</i>	
<i>K. W. Morton, P.O. Bldg., . . . N. Westminster, B.C.</i>	

DISTRICT RESIDENT ARCHITECTS

<i>J. H. Whitford, New Pub. Bldg., Halifax, N.S.</i>	
<i>P. S. Hunter, . . . Old P.O. Bldg., Saint John, N.B.</i>	
<i>R. Simard, . . . 150 St. Paul St., w. Montreal, P.Q.</i>	
<i>R. Winter, . . . P.O. Bldg., Toronto, Ont.</i>	
<i>E. Parkinson, . . . 705 Time Bldg., Winnipeg, Man.</i>	
<i>N. L. Thompson, Federal Bldg., Saskatoon, Sask.</i>	
<i>D. A. Freeze, . . . Public Bldg., Calgary, Alta.</i>	
<i>C. F. Dawson, . . . P.O. Bldg., Victoria, B.C.</i>	

DEPARTMENT OF RECONSTRUCTION AND SUPPLY

375 Wellington St., Ottawa
The Department of Reconstruction and Supply was established by Act of Parliament in December, 1945, for the purpose of taking over the functions of the Department of Munitions and Supply and the Department of Reconstruction. The Department of Munitions and Supply was created in 1940, succeeding the War Supply Board. Its function was, among other things, to organize the sources of supply of munitions of war and supplies, and to mobilize, conserve and co-ordinate the economic and industrial facilities of Canada in respect of the prosecution of the war. The Department of Reconstruction was established by Act on June 30th, 1944, to deal with the postwar reconstruction plans. The present Department of Reconstruction and Supply combines the functions of both of the Departments.

ADMINISTRATION AND SERVICE

<i>Minister, . . . Rt. Honourable C. D. Howe</i>	
<i>Parliamentary Assistant to Minister, G. J. McIlraith</i>	
<i>Chief Executive Assistant, . . . R. W. MacLean</i>	
<i>Executive Assistant, . . . N. L. Stanley</i>	
<i>Deputy Minister, . . . W. W. Scully</i>	
<i>Executive Assistant to Deputy Minister, G. W. Hunter</i>	
<i>Secretary to Cabinet Committee on Reconstruction, J. R. Baldwin</i>	

ADMINISTRATION BRANCH

<i>Director General, . . . P. E. R. Malcolm</i>	
<i>Director, Records Division, . . . E. W. Burke</i>	
<i>Director, Personnel Division, . . . H. R. Kotlarsky</i>	
<i>Director, Equipment and Stationery Division, E. S. Brown</i>	

<i>Administrator of Settlements</i>	
<i>Administrator, . . . G. W. MacDonald</i>	
<i>Chief Settlement Officer, . . . F. M. Mathias</i>	
<i>Comptroller of the Treasury</i>	
<i>Chief Treasury Officer, . . . A. V. Franklin</i>	
<i>Director, Cost Inspection and Audit Division, G. H. Cheney</i>	

BUILDING MATERIALS BRANCH

<i>Co-Ordinator, . . . W. E. Uren</i>	
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ECONOMIC RESEARCH BRANCH

<i>Director General, . . . A. Skelton</i>	
<i>Chief of Economic Research, . . . O. J. Firestone</i>	

GENERAL COUNSEL AND LEGAL BRANCH

<i>General Counsel, . . . C. Gavsie</i>	
<i>Assistant General Counsel, . . . G. W. MacDonald</i>	
<i>Director General—Legal, . . . G. M. Jarvis</i>	
<i>Departmental Secretary, . . . R. L. McCrea</i>	
<i>Expropriations Officer, . . . F. F. Clarke</i>	

PRIORITIES BRANCH

<i>Director General and Priorities Officer, . . . W. E. Uren</i>	
<i>Deputy Priorities Officer, . . . N. Arnott</i>	
<i>Director, . . . C. F. Magurn</i>	

Regional Offices: Representatives

<i>Vancouver: 410 Seymour Street, . . . E. A. Leslie</i>	
<i>Toronto: 159 Bay Street, . . . E. K. Smith</i>	
<i>Montreal: 1015 St. Alexander Street, E. E. O'Neill</i>	
<i>Winnipeg: 210 Power Building, . . . H. C. McIntosh</i>	

PUBLIC PROJECTS BRANCH

<i>Co-Ordinator, . . . H. W. Lea</i>	
<i>Co-Ordinator (Quebec), . . . J. A. Brilliant</i>	
<i>Assistant to Co-Ordinator, . . . Z. Lambert</i>	
<i>Chief Engineer, . . . H. G. Cochrane</i>	

Chief, Design Division V. S. Thompson
Steel Control
Controller W. E. Uren
Deputy Controller W. H. Fitzpatrick
Timber Control
Timber Controller W. E. Uren
Executive Assistant W. E. McDermott
Regional Offices: Representatives
Vancouver: 410 Seymour Street W. J. Andrews
Edmonton: Credit Foncier Bldg. R. H. Livingston
St. John, N.B.: 162 Prince William St. H. C. Evans

CROWN COMPANIES

CANADIAN ARSENALS LIMITED
 No. 4 Temporary Bldg.,
 56 Lyon St., Ottawa

Canadian Arsenals Limited, established September 1945, is a "fourth service" working under the direction of the Department of Reconstruction and Supply with the object of co-ordinating its defence preparations with those of the Navy, Army, and Air Force. The Company is maintaining plants for the production of explosives, shells, cartridges, fuzes, guns, small arms, fire control instruments, Radar, and ammunitions filling, and will keep abreast of the latest developments in all forms of military equipment. The three armed services and the Crown Company will be jointly responsible for making sure that Canada will be in a position to rally her forces quickly if called upon by the Security Council.

It will be the task of the Company to prepare and maintain engineering data regarding the production of munitions so that the manufacturing resources of the country can quickly go into production if it should be necessary.

President.....Major-General J. H. MacQueen, C.B.E.
Vice-President.....Brigadier A. Theriault, C.B.E.
General Manager.....E. Flexman
Executive Assistant to General Manager.....

Col. F. W. Huggins
Secretary-Treasurer.....D. C. Cullen, M.B.E.
Chief Engineer.....Col. E. C. Mayhew
Manager of Operations.....Col. E. M. Shields
Mechanical Engineer.....G. J. Manson
Armament Engineer.....Lt.-Col. A. N. Huddleston
Chemicals and Explosives Engineer.....I. C. Hardy
Electrical and Radar Engineer.....W. E. White
Planning Supervisor.....H. N. Ide
Works Manager, Filling Division,
 St. Paul l'Ernite, P.Q. J. D. Chisholm
Works Manager, Gun Division,
 Longueuil, P.Q. E. A. Sprenger
Works Manager, Gun Ammunitions Division,
 Lindsay, Ontario, E. N. Martin
Works Manager, Explosives Division,
 Valleyfield, P.Q. T. E. Heron
Works Manager, Small Arms Division,
 Long Branch, Ontario, Lt.-Col. J. W. Leavens
Works Manager, Instrument and Radar Division,
 Leaside, Ontario, A. W. Ballantime
Superintendent, Dominion Arsenal,
 Quebec, P.Q. Brigadier A. Theriault, C.B.E.

CENTRAL MORTGAGE AND HOUSING CORPORATION
 For Officers of this Corporation see page 52.

ELDORADO MINING AND REFINING (1944) LIMITED
 No. 3 Temporary Building, Ottawa
President and Managing Director.....W. J. Bennett
Vice-President.....Dr. W. F. James
Secretary-Treasurer.....H. H. Haydon

PARK STEAMSHIP COMPANY LIMITED
 (Incorporated to supervise and control operation of newly built Canadian cargo vessels)
 Head Office: Insurance Exchange Bldg.,
 276 St. James St. W., Montreal, P.Q.

President.....H. J. Rahlves
Vice-President.....W. R. Eakin
General Manager.....J. H. Tilley
Secretary-Treasurer.....N. A. Paton
Solicitor and Manager, Insurance and Claims
 Department L. S. Reyecraft
Manager, Operating Department.....Capt. J. S. Clarke
Superintendent Engineer.....W. F. Fell

POLYMER CORPORATION LIMITED
 (Incorporated to engage in the production of synthetic rubber)

Head Office—Sarnia, Ontario
President and Chairman of the Board
 E. J. Brunning, President Consumers Glass Co. Ltd.
Executive Vice-President.....J. R. Nicholson
Secretary.....W. J. Dyke
Treasurer.....I. P. Cameron
Comptroller.....S. Wilk
Manager.....E. R. Rowzee
Assistant Manager.....L. D. Dougan

WAR ASSETS CORPORATION
 (Incorporated to administer the disposal of surplus Crown Assets)

Head Office: 4095 St. Catherine St. W.,
 Montreal, P.Q.
President.....J. H. Berry, C.M.G., O.B.E., (Chairman, Crown Assets Allocation Committee, Ottawa)
Vice-President and General Manager.....H. R. Malley, O.B.E.

Assistant General Manager
 R. P. Saunders, D.S.O., M.C., K.C.
Secretary.....R. P. Saunders, D.S.O., M.C., K.C.
Comptroller.....G. A. Cruickshank, M.B.E.
Treasurer.....L. Richard, M.B.E.
Director of Merchandising.....A. H. Boyle
Director of Supply.....C. E. Elliott
Director of Organization and Personnel.....R. D. Boyd
Director of Lands and Buildings.....G. H. S. Dinsmore
Director of Public Relations and Advertising
 F. X. Jennings

WARTIME HOUSING LIMITED
 Head Office: 56 Lyon Street, Ottawa, Ont.
 (A Crown Company incorporated to provide housing accommodation)

President
 Major General H. A. Young, C.B., C.B.E., D.S.O.
Vice-President.....J. J. Russell
Secretary.....E. R. Gold
Treasurer.....M. W. Kynch

BOARDS

AIR TRANSPORT BOARD
 No. 3 Temporary Bldg., Ottawa

This Board of 3 members was established in 1944 and, under the provisions of Part II of the Aeronautics Act, has regulatory functions respecting commercial air services in Canada and, under the direction of the Minister, advisory functions respecting all matters related to civil aviation. The Board is responsible to the Minister of Reconstruction and Supply, the Right Honourable C. D. Howe, in his capacity as the Minister responsible for the administration of the Aeronautics Act.
Chairman.....R. A. C. Henry, C.M.G.
Members.....Alan Ferrier, J. P. Rome, Vachon
Secretary and Legal Adviser.....C. S. Booth
 (Temporarily seconded, July 1st 1947 as Canadian Representative to the Council of I.C.A.O.).
Examiner and Acting Secretary.....A. S. McDonald
Chief Research Aeronautical Engineer
 Dr. J. J. Green, M.B.E.

Traffic Division.....E. J. Bonner
Director, Bureau of Transportation Economics
 J. C. Lessard

(This Bureau serves the Air Transport Board and the Board of Transport Commissioners and is administered by the latter.)

DOMINION COAL BOARD
 No. 1 Temporary Bldg., Ottawa
Chairman.....W. E. Uren
Executive Secretary.....F. G. Neate

FOREST INSECTS CONTROL BOARD
 Ottawa
Chairman.....Maj. General G. H. Kennedy
Secretary.....J. M. Marshall

SECRETARY OF STATE

The Department of the Secretary of State was constituted in 1867 (31 Vic. Chap. 42), to have charge of the State correspondence, and to keep State records and papers not specially referring to other Departments. It administers the Dominion Companies Act, the Patent Act, the Copyright Act, the Unfair Competition Act 1932, the Shop Cards

Registration Act, 1938, the Canadian Citizenship Act, the Boards of Trade, Trade Unions and Canada Temperance Acts. The Ticket of Leave Act and other related Acts are administered by the Secretary of State Department jointly with the Department of Justice. The Secretary of State has jurisdiction over the Department of Public Printing and Stationery and the Public Archives.

Secretary of State of Canada and Registrar General of Canada

Colonel The Hon. Colin Gibson, M.C., V.D., K.C.
Private Secretary..... John G. Levy

Under Secretary of State and Deputy
Registrar General, E. H. Coleman, C.M.G., K.C., LL.D.

Assistant Under Secretary of State, Advisory Counsel, and Officer in Charge of Companies Branch

W. P. J. O'Meara, K.C., B.A.
Chief, Canadian Citizenship Registration Branch

J. E. Duggan
Superintendent, Bureau for Translations

A. H. Beaubien
Departmental Accountant..... D. J. Shuttleworth

Chief, Correspondence Branch..... J. F. Delaute

Head, Registrar's Branch..... H. W. Doyle

Remission Registrar, Remission and Ticket of Leave Branch..... Ph. Thibault

OFFICE OF THE CUSTODIAN OF ENEMY PROPERTY
Custodian

Col. The Hon. Colin Gibson, M.C., V.D., K.C.
Deputy Custodian

E. H. Coleman, C.M.G., K.C., LL.D.
Asst. Deputy Custodian..... A. H. Mathieu, M.B.E.

PATENT AND COPYRIGHT OFFICE
Commissioner of Patents and Copyrights

J. T. Mitchell
TRADE MARKS OFFICE

Registrar..... J. P. McCaffrey
Registrar of Shop Cards..... J. P. McCaffrey

CANADIAN CITIZENSHIP BRANCH
Director..... Frank Foulds

Assistant Director..... Dr. Louis Charbonneau

Research Assistant..... Major W. H. Agnew

Editor..... H. Nelson Lochead

Head of Editorial Section..... V. J. Kaye

TRADE AND COMMERCE

The Department of Trade and Commerce was created in 1887. (50-5 Vic. Chap. 10). One of its earliest acts was the institution of a series of commercial agencies which became operative in 1892 and which constitute a system that extends round the world, whereby the external trade of Canada is developed by means of trade commissioners and agents located at various centres of world commerce. The Foreign Trade Service was reorganized at the close of the war, providing more extensive head office facilities for importers as well as exporters.

Minister of Trade and Commerce

Rt. Hon. C. D. Howe
Deputy Minister..... M. W. MacKenzie

Assistant Deputy Minister..... Oliver Master

Comptroller and Secretary..... Finlay Sim

Foreign Trade Service:
Trade Commissioner Service, Director

G. R. Heasman
Asst. Director..... H. W. Cheney

Export Division, Export Permit Branch, Director

W. F. Bull
Asst. Director..... G. A. Newman

Asst. to Director..... A. E. Forlington

Import Division, Director..... Denis Harvey

Asst. Director..... C. F. McGinnis

Commercial Relations and Foreign Tariffs Division, Director..... H. R. Kemp

Industrial Development Division, Director

G. D. Mallory
Trade Publicity Division, Director..... B. C. Butler

"Foreign Trade" and other publications, Assistant Director..... J. Fergus Grant

Wheat and Grain Division, Director..... Dr. C. F. Wilson

Canadian Travel Bureau, Chief..... D. Leo Dolan

Canadian Government Exhibition Commission, Director
Glen Bannerman

Export Credits Insurance Corporation,
Chief Executive Officer..... H. T. Aitken

Standards Division:

Director..... A. F. Gill

DOMINION BUREAU OF STATISTICS

Dominion Statistician..... H. Marshall

Administration Division

Asst. Dominion Statistician..... J. T. Marshall

Administrative Officer..... C. Scott

Publications Distribution..... F. H. McCoy

Agriculture Statistics Division..... C. V. Parker

Crop Section..... W. D. Porter

Livestock and Animal Products..... W. Ewert

Research and Compilation..... A. D. Holmes

Canada Year Book Division..... A. E. Millward

Census Division..... O. A. Lemieux

Agricultural Census..... J. L. Forsyth

General Population..... D. L. Ralston

Mechanical Tabulation..... A. E. Thornton

Social Analysis..... A. H. LeNeveu

Central Research and Development Division

Asst. Dominion Statistician..... C. M. Isbister

Business Statistics..... S. B. Smith

Mathematical Advisor..... N. Keyfitz

National Income Statistics..... A. S. Abell

Sampling Organization..... R. W. James

Census of Industry and Merchandising Division

Construction Statistics..... W. H. Losee

Fisheries and Animal Products Statistics..... F. I. Tanner

Forestry Statistics..... W. H. Lancelley

Manufacturing Statistics..... L. J. Pouliot

Merchandising and Services Statistics..... A. Cohen

C. H. McDonald
Mining, Metallurgical and Chemical Statistics

H. McLeod
Education Statistics..... J. F. Robbins

Information Services and Publicity..... J. E. MacKay

International Trade Statistics

Balance of Payments..... C. D. Blyth

External Trade Statistics..... L. A. Kane

Labour and Prices Division..... H. F. Greenway

Employment Statistics..... Miss M. E. K. Roughsedge

Prices Statistics..... F. H. Lacey

Unemployment Insurance Statistics..... N. McKellar

Public Finance Statistics..... J. H. Lowther

Transportation and Public Utilities Statistics..... G. S. Wrong

Social Welfare Statistics Division

Institutions Statistics..... J. C. Brady

Judicial Statistics..... Miss R. Harvey

National Index..... H. G. Page

Public Health Statistics..... Dr. Mary Ross

Vital Statistics..... Vacant

BOARD OF GRAIN COMMISSIONERS

WINNIPEG, MAN.

Chief Commissioner, D. G. MacKenzie.

Commissioners, C. M. Hamilton and D. A. MacGibbon.

Secretary, J. Rayner, Winnipeg, Man.

Assistant Commissioner at the Head of the Lakes,

F. J. Rathbone, Ft. William, Ont.

Assistant Commissioner for Saskatchewan, J. Vallance,

Saskatoon, Sask.

Assistant Commissioner for Alberta, M. M. Mac-

Kinnon, Calgary.

Assistant Commissioner for Manitoba, T. J. Harrison,

Winnipeg.

General Manager, Canadian Government Elevator

System, R. Hetherington, Ft. William, Ont.

Chief Inspector, F. S. Ludlam, Winnipeg, Man.

Chief Weighmaster, S. M. Capon, Ft. William, Ont.

Secretaries, Eastern Grain Standards Board,

J. Rayner, Board of Grain Commissioners, Winni-

peg; F. D. Tolchard, General Manager, Board

of Trade, Toronto.

Secretary, Western Grain Standards Board, J. Rayner,

Board of Grain Commissioners, Winnipeg.

Inspector, W. Thornber, Montreal, P.Q.

Chief Chemist, Dominion Grain Research Laboratory,

J. A. Anderson, Winnipeg, Man.

THE CANADIAN COMMERCIAL CORPORATION

P.O. Box 1082, Ottawa, Ont.

Established by Order-in-Council P.C. 1218 March

29, 1946 for the purpose of assisting in the develop-

ment of trade between Canada and other nations

during the transition period.

Board of Directors: M. W. MacKenzie, C.M.G.,

President, Deputy Minister of Trade and Commerce;

W. D. Low, O.B.E., Managing Director, Canadian Commercial Corporation; L. P. Saint-Amour, Assistant Deputy Governor, Bank of Canada; C. Stein, K.C., Assistant Deputy Minister of Justice; D. Sim, C.M.G., Deputy Minister (Customs and Excise) Department of National Revenue; W. G. Mills, C.M.G., Deputy Minister of National Defence; V. W. Scully, C.M.G., Deputy Minister of Reconstruction and Supply; K. W. Taylor, C.B.E., Chairman, Wartime Prices and Trade Board; H. B. McKinnon, C.M.G., Chairman, Tariff Board.

Officers:

Managing Director, W. D. Low, O.B.E.
 Secretary and Legal Advisor, J. D. McCarthy, M.B.E.
 Comptroller, G. F. Wevill, C.A.
 General Purchasing Agent, W. J. Atkinson, O.B.E.

EXPORT CREDITS INSURANCE CORPORATION, P.O. Box 655, 240 Wellington St., Ottawa.

Incorporated 1944 to administer the Export Credits Insurance Act, which provides insurance on a premium basis against losses caused by insolvency, etc.

General Manager, Hugh T. Aitken.
 Chief Credit Officer, A. W. Thomas.
 Secretary, T. Chase-Casgrain.

CANADIAN GOVERNMENT EXHIBITION COMMISSION
 Department of Trade and Commerce
 479 Bank St., Ottawa

Director, Glen Bannerman.

Members, E. Hughes, Toronto, for the Canadian National Exhibition Association; Geo. Lanning, Toronto, for Canadian Exporters Association; C. LaFerle, Toronto, for Canadian Importers and Traders Association; J. A. Terrace, Toronto, for Canadian Manufacturers Association; Paul Beique, Montreal, for Canadian Chamber of Commerce; H. G. Colebrook, Toronto, for The Board of Trade, Toronto.

Representing the Department of Trade and Commerce, W. F. Bull, Director, Export Division; D. Harvey, Director, Import Division; B. C. Butler, Director, Trade Publicity Division, Ottawa.

FOREIGN TRADE SERVICE ABROAD

The title, Canadian Government Trade Commissioner, should be used in addresses of letters, except where otherwise indicated. Cable address: *Canadian*, unless otherwise shown.

Note—Bentley's Second Phrase Code is used by Canadian Trade Commissioners.

Argentina

Buenos Aires: H. L. Brown, Commercial Secretary, Canadian Embassy, Bartolome Mitre 478, Buenos Aires (1).
 Territory includes Uruguay and Paraguay.

Australia

Sydney: C. M. Croft, Commercial Counsellor for Canada. Address for letters—P.O. Box 3952V. Office—City Mutual Life Building, Hunter and Bligh Streets.

Territory includes the Australian Capital Territory, New South Wales, Queensland, Northern Territory and Dependencies.

W. C. Hopper, Commercial Secretary for Canada, (Agricultural Specialist).

Melbourne: F. W. Fraser, Commercial Secretary for Canada, 83 William Street, Melbourne, C.1.
 Territory includes States of Victoria, South Australia, Western Australia, and Tasmania.

Belgian Congo

L. H. Ausman, Canadian Govt. Trade Commissioner, Palace Hotel. Address for letters, Boite Postale 373, Leopoldville.

Territory includes Kenya, Uganda, Tanganyika, Angola and French Equatorial Africa.

Belgium

B. A. Macdonald, Commercial Secretary, Canadian Embassy, 46 rue Montoyer, Brussels.

Brazil

Rio de Janeiro: Maurice Bélanger, Commercial Secretary, Canadian Embassy. Address for letters—Caixa Postal 2164, Rio de Janeiro. Office—Ed. Metropole, 7th Floor, Av. Presidente Wilson 165.

W. B. McCullough, Commercial Secretary (Agricultural Specialist), Canadian Embassy, Caixa Postal 2164, Rio de Janeiro.

Sao Paulo: J. C. Depocas, Can. Govt. Trade Commissioner, Edificio Alois, Rua 7 de Abril 252. Address for letters: Caixa Postal 6034.

Chile

J. L. Mutter, Commercial Secretary, Canadian Embassy. Address for letters—Casilla 771, Santiago. Office—Bank of London and South America Building.

Territory includes Bolivia.

China

Shanghai: L. M. Cosgrave, Commercial Counsellor for Canada, 27 The Bund. Postal District (0).

Colombia

Bogotá: H. W. Richardson, Acting Canadian Government Trade Commissioner, Edificio Colombiana de Seguros. Address for letters: Apartado 1618. Address for air mail: Apartado Aereo 3562.

Territory includes Republic of Panama and the Canal Zone.

Cuba

R. G. C. Smith, Commercial Secretary, Canadian Legation. Address for letters—Apartado 1945, Havana. Office—Avenida de las Misiones 17.

Territory includes Haiti, Dominican Republic, and Puerto Rico.

Egypt

Cairo: J. M. Boyer, Can. Govt. Trade Commissioner. Address for letters—P.O. Box 1770, Cairo. Office—22 Shari Kasr el Nil.

Territory includes the Sudan, Palestine, Cyprus, Iraq, Syria, Iran.

France

Yves Lamontagne, Commercial Secretary, Canadian Embassy. Office—3 rue Scribe, Paris.

Territory includes Switzerland, Algeria, French Morocco and Tunisia.

J. H. Tremblay, Commercial Secretary (Agriculture) Canadian Embassy. Office—3 rue Scribe, Paris. Territory includes Belgium, the Netherlands, and Denmark.

Greece

Athens: T. J. Monty, Commercial Secretary, Canadian Embassy, 31 Vassilissis Sophias Avenue.

Territory includes Turkey.

Guatemala

C. B. Birkett, Can. Govt. Trade Commissioner. Address for letters—P.O. Box 400 Guatemala City.

Territory includes Costa Rica, El Salvador, Honduras and Nicaragua.

Hong Kong

Hong Kong: K. F. Noble, Can. Govt. Trade Commissioner, Hong Kong Bank Bldg. Address for letters—P.O. Box 126.

India

Bombay: Richard Grew, Can. Govt. Trade Commissioner. Address for letters—P.O. Box 886, Bombay. Office—Gresham Assurance House, Mint Road.

Territory includes Burma and Ceylon.

Ireland

H. L. E. Priestman, Commercial Secretary for Canada, 66 Upper O'Connell Street, Dublin, and 36 Victoria Square, Belfast.

Italy

J. P. Manion, Canadian Commercial Representative, via Saverio Mercadante, 15-17, Rome. Address for letters—Casella Postale 475, Rome.

Territory includes Czechoslovakia, Malta, Yugoslavia, and Libya.

Jamaica

Kingston: M. B. Palmer, Can. Govt. Trade Commissioner. Address for letters—P.O. Box 225, Kingston. Office—Canadian Bank of Commerce Chambers.

Malayan Union

Singapore: Paul Sykes, Canadian Government Trade Commissioner, Room D-2, Union Building. Address for letters: Post Office Box 845.
Territory includes Singapore, North Borneo, Brunei, Sarawak, Siam and Netherlands East Indies.

Mexico

D. S. Cole, Commercial Counsellor, Canadian Embassy. Address for letters—Apartado Num. 126-Bis, Mexico City. Office—Edificio Internacional, Paseo de la Reforma 1, 13th Floor.

Netherlands

J. A. Langley, Commercial Counsellor, Canadian Legation, 1-A Sophialaan, The Hague.

Newfoundland

J. C. Britton, Commercial Secretary, Office of High Commissioner for Canada, Circular Road, St John's.

New Zealand

P. V. McLane, Commercial Secretary for Canada. Address for letters—P.O. Box 1660, Wellington. Territory includes Fiji and Western Samoa.

Norway

S. G. MacDonald, Commercial Secretary, Canadian Legation. Address for letters—Fridtjof Nansens Pluss 5, Oslo.
Territory includes Denmark.

Pakistan

Karachi: G. A. Browne, Acting Canadian Government Trade Commissioner. Address for letters: Post Office Box 531.

Peru

Lima: C. J. Van Tighem, Commercial Secretary, Canadian Embassy. Address for letters—Casilla 1212, Lima Office—Edificio Boza, Carabaya 831, Plaza San Martin.
Territory includes Ecuador.

Portugal

L. S. Glass, Rua Rodrigo da Fonseca 103, Lisbon. Territory includes the Azores and Madeira, Spain, Spanish Morocco, the Canary Islands, and Gibraltar.

South Africa

Johannesburg: J. H. English, Commercial Counsellor for Canada. Address for letters—P.O. Box 715. Office—Mutual Buildings, Harrison Street.
Territory includes Transvaal, Natal, Southern Rhodesia, Northern Rhodesia, Mozambique or Portuguese East Africa, and Nyassaland.

Cable address, Cantracom.

Cape Town: S. V. Allen, Commercial Secretary for Canada. Address for letters—P.O. Box 683. Office—New South African Mutual Buildings, 21 Parliament Street.

Territory includes Cape Province, Orange Free State and South West Africa, Mauritius, and Madagascar.

*Cable address, Cantracom.**Sweden*

Stockholm: F. H. Palmer, Commercial Counsellor, Canadian Legation. Address for letters—P.O. Box 14012, Stockholm 14.
Territory includes Finland.

Trinidad

Trinidad: T. G. Major. Address for letters—P.O. Box 125, Port of Spain. Office—Colonial Life Insurance Building.

Territory includes Barbados, Windward and Leeward Islands, British Guiana, Dutch Guiana, French Guiana, and the French West Indies.

United Kingdom

London: A. E. Bryan, Commercial Counsellor for Canada, Canada House, Trafalgar Square, S.W.1.

Cable address, Sleighing, London.

London: R. P. Bower, Commercial Secretary for Canada, Canada House, Trafalgar Square, S.W.1.

Territory includes the South of England, East Anglia, and British West Africa (Gold Coast, Sierra Leone and Nigeria).

Cable address, Sleighing, London.

London: W. B. Gornall, Commercial Secretary for Canada (Agricultural Specialist), Canada House, Trafalgar Square, S.W.1.

Cable address, Canfrucum.

London: R. D. Roe, Commercial Secretary for Canada (Timber Specialist), Canada House, Trafalgar Square, S.W.1.

Cable address, Timcom, London.

Liverpool: M. J. Vechslar, Canadian Govt. Trade Commissioner, Martins Bank Building, Water Street.

Territory includes the Midlands, North of England, and Wales.

Glasgow: G. F. G. Hughes, Acting Canadian Govt. Trade Commissioner, 200 St. Vincent Street.

Territory covers Scotland and Ireland.

*Cable address, Cantracom.**United States*

Washington: H. A. Scott, Commercial Counsellor, Canadian Embassy, 1746 Massachusetts Avenue N.W., Washington, D.C.

G. R. Paterson, Commercial Secretary, (Agricultural Specialist).

New York City: M. T. Stewart, Canadian Govt. Trade Commissioner, British Empire Building, Rockefeller Center.

Territory includes Bermuda.

Cable address, Cantracom.

Chicago: J. M. Boyer, Suite 1607, 188 W. Randolph Street, Chicago 1.

Los Angeles: V. E. Duclos, Associated Realty Building, 510 West Sixth Street.

Venezuela

C. S. Bissett, Canadian Govt. Trade Commissioner Edificio America. Address for letters—8° Piso, Esq. Veroes, Caracas.

Territory includes Netherlands West Indies.

DEPARTMENT OF TRANSPORT

The Department of Transport was established on November 2, 1936, pursuant to the provisions of the Department of Transport Act (Chap. 34, 1 Edward VIII) as of that date proclaimed. The Department consists of the former Departments of Marine and of Railways and Canals, and the Civil Aviation Branch formerly administered by the Department of National Defence.

In addition to the administration of the Department under his direct control, the Minister of Transport is also responsible to Parliament in all matters affecting railways, and more particularly Canadian National Railways, also for such bodies as the Board of Transport Commissioners, the National Harbours Board, and the Canadian Maritime Commission, each of which organizations is complete in itself, functioning in accordance with legislation duly made and provided.

Under the provisions of P.C. 3076 and 3435 of July, 1940, ministerial responsibility for the Air Services Branch, including the Civil Aviation, Meteorological and Radio Divisions of the Dept of Transport was retained by the Hon. C. D. Howe, Minister of Munitions and Supply, after his relinquishment of the portfolio of Transport.

By P.C. 7995 of Oct. 13th, 1944, amended and extended by P.C. 8207 of Oct. 24th, 1944, ministerial responsibility for the Air Services Branch of the Department of Transport, and for administration of the Trans-Canada Air Lines Act of 1937, the Radio Act of 1938, and the Aeronautics Act of 1944, was vested in the Minister of Reconstruction and Supply.

The Minister is also responsible to Parliament for the Air Transport Board.

Departmental organization is as follows:

Minister of Transport... Hon. Lionel Chevrier, K.C.
Private Secretary... L. Lamoureux

GENERAL ADMINISTRATION AT OTTAWA

Deputy Minister... C. P. Edwards, C.M.G., O.B.E.
Assist. Deputy Minister and Comptroller

F. M. MacLennan
Secretary... F. T. Collins

Counsellor... W. J. Matthews
Solicitor... J. Fortier

Engineering, Design and Capital Construction,
D. W. McLachlan

General Engineering:—Engineer in charge

G. A. Lindsay
Senior Bridge and Structural Engineer
 W. L. Mackenzie
Supervisor of Office Services.....M. E. Kenny
General Purchasing Agent.....T. E. Walker
Personnel Branch—Chief.....W. A. O'Leary
Publicity Director.....W. H. Van Allen

SERVICES ADMINISTRATION

(Address Ottawa except where otherwise noted)

Director of Air Services
 A/V/M, A. T. N. Cowley, C.B.E.
Director of Canal Services.....C. W. West
Director of Marine Services.....H. V. Anderson, O.B.E.
Chairman, Board of Steamship Inspection
 F. A. Willsher, O.B.E.
St. Lawrence Ship Channel—Chief Engineer
 F. S. Jones, M.B.E., Montreal, Que.
Transport Controller—Bertram S. Liberty.
Government Employees' Compensation Branch
 C. E. Stevens

AIR SERVICES BRANCH

Director of Air Services
 Air Vice Marshal A. T. N. Cowley, C.B.E.
Executive Assistant to Director of Air Services
 J. R. K. Main

CIVIL AVIATION

Controller of Civil Aviation, A. D. McLean, O.B.E.
Superintendent of Airways.....R. Dodds, O.B.E.
Asst. Supt. of Airways.....J. R. Robertson, M.B.E.
Superintendent of Air Regulations, S. Graham, O.B.E.
Chief Inspector Air Regulations
 C. T. Travers, A.F.C.
Chief Aeronautical Engineer.....H. S. Rees, E.D.
Superintendent Construction Air Services
 C. Flint, D.S.O., Croix de Guerre (Fr.)
Ass't. Superintendent Construction.....H. J. Connolly
Illumination Engineer.....H. Ainsworth, M.B.E.
Architect.....H. A. McIntyre
Chief, Information and Publications
 W. V. B. Riddell, E.D.

Inspector, Traffic Control.....G. C. Bogart

DISTRICT INSPECTORS (AIRWAYS)

Maritime Airways, J. C. Folkins, Moncton, N.B.
 Eastern Airways, W. H. Irvine, Montreal, P.Q.
 Southern Airways, S. S. Foley, M.B.E., Hamilton, Ont.
 Central Airways, E. Hickson, M.B.E., Winnipeg, Man.
 Northern Airways, J. D. Hunter, Edmonton, Alta.
 Western Airways, W. S. Lawson, M.B.E., Vancouver, B.C.

DISTRICT INSPECTORS (AIR REGULATIONS)

Moncton, N.B., L. Knight.
 Montreal, P.Q., J. L. Blondeau.
 Toronto, Ont., D. G. Joy.
 Winnipeg, Man., F. W. Bone.
 Edmonton, Alta., K. F. Saunders.
 Vancouver, B.C., R. C. Guest.

AIRPORT MANAGERS

Torbay, Nfld., F. M. Milley
 Moncton, N.B., C. E. Keating.
 Quebec, P.Q., J. E. Goulet.
 Montreal, P.Q., E. L. Capreol.
 Ottawa, Ont., T. L. P. Roberts.
 Malton, Ont., G. C. W. Dingwall.
 North Bay, Ont., L. W. Hicks.
 London, Ont., B. R. Allen.
 Windsor, Ont., N. C. Reynolds.
 Fort William, Ont., H. S. Round.
 Winnipeg, Man., F. I. Banghart.
 Regina, Sask., R. A. Joberty.
 Lethbridge, Alta., N. C. Boyles.
 Calgary, Alta., G. E. G. Craig.
 Edmonton, Alta., J. A. Bell.
 Vancouver, B.C., W. Templeton.

METEOROLOGICAL DIVISION

Controller of Meteorological Services, Andrew Thomson, O.B.E.

Assistant Controllers:

P. D. McTaggart-Cowan, M.B.E. (Forecast Service)
 Dr. E. W. Hewson (Research)
 R. C. Jacobsen, M.B.E. (Instruments)
 J. R. H. Noble (Administration)

District Forecast Officers:

Halifax, R. A. Hornstein, M.B.E.

Moncton, J. A. D. MacNeill.
 Dorval, P.Q., (Trans. At.), K. T. McLeod.
 Dorval, P.Q., (Administration Bldg.) F. J. Mahaffy.
 Milton, W. E. Turnbull.
 Winnipeg, D. M. Robertson.
 Edmonton, Dr. T. G. How, M.B.E.
 Lethbridge, D. H. Smith.
 Vancouver, (Aviation), A. R. McCaulay.
 Vancouver, (Public), G. L. Pincock.
 Rockcliffe, Ont., B. W. Boville.
 Whitehorse, Y.T., G. H. Legg.
 Gander, Nfld., H. H. Bindon.
 Goose Bay, Labrador, E. A. Barks.

RADIO DIVISION

Controller of Radio, G. C. W. Browne.
Assistant Controller of Radio, E. G. Bennett, M.B.E.
Superintendent of Radio, W. E. Connelly, M.B.E.

DISTRICT SUPERINTENDENTS

Victoria, B.C., W. J. Bowerman, M.B.E.
 Calgary, Alta., R. Ainslie.
 Regina, Sask., H. D. Tee.
 Winnipeg, Man., G. Gray.
 Toronto, Ont., S. J. Ellis.
 Montreal, P.Q., J. M. Colton, M.B.E.
 Halifax, N.S., G. F. Harris.

RADIO INSPECTORS

Sydney, N.S., H. A. Vaughan.
 Saint John, N.B., H. H. Braden.
 Quebec, P.Q., W. J. Moore.
 Kitchener, Ont., J. A. Gervais.
 London, Ont., A. R. Clinchy.
 Ft. William, Ont., A. C. Powley.
 Windsor, Ont., R. G. Gooding.
 Moose Jaw, Sask., J. C. Stephen.
 Saskatoon, Sask., J. H. Sinclair.
 Edmonton, Alta., W. G. D. Allen.
 Vancouver, B.C., L. B. Crow.
 North Bay, Ont., B. F. Empey.
 Hamilton, Ont., A. Aveling.
 Kingston, Ont., A. G. E. Argue.
 Sherbrooke, P.Q., H. E. Fisher.

RADIO AVIATION DISTRICT ENGINEERS

Winnipeg, W. E. Fenn.
 Toronto, G. E. McDowell.
 Moncton, W. R. Butler.
 Edmonton, H. J. Williamson.
 Vancouver, O. H. Quealey.
 Montreal, J. G. Wall.

CANAL SERVICES

Director.....C. W. West
General Assistant Engineer.....K. F. Mickleborough
Senior Electrical Engineer.....S. Hairsine
Senior Hydraulic Engineer.....E. C. Little

SUPERINTENDING ENGINEERS

Quebec Canals.....J. E. Barcelo, Montreal, Que.
 Ontario-St. Lawrence Canals and St. Peters Canal,
 A. H. Parker, Cornwall, Ont.
 Welland Canal.....J. H. Ramsay, St. Catharines, Ont.
 Sault Ste. Marie Canal,
 L. McCourt, Sault Ste. Marie, Ont.
 Rideau Canal.....A. R. Whittier.....Ottawa, Ont.
 Trent Canal and Murray Canal,
 T. J. L. Ryan, Peterborough, Ont.

MARINE SERVICES

Director.....H. V. Anderson, O.B.E.
Chief of Aids to Navigation.....Norman Wilson
Asst. Chief, Aids to Navigation.....A. K. Laing
Chairman, Board of Steamship Inspection

F. A. Willsher, O.B.E.
Principal Machinery Inspector.....R. C. Blyth
Principal Hulls and Equipment Inspector

A. A. Young
Marine Superintendent.....A. Watson, M.B.E.
Supervisor of Nautical Services.....J. W. Kerr, M.B.E.
Asst. to Supervisor of Nautical Services

F. S. Slocombe, M.B.E.
St. Lawrence Ship Channel, Chief Engineer
 F. S. Jones, M.B.E., Montreal
Asst. Chief Engineer.....P. L. Kuhring, Montreal

LIGHTHOUSE BOARD OF CANADA

Chairman, C. P. Edwards, C.M.G., O.B.E.; H. V. Anderson, O.B.E., Director of Marine Services; Norman Wilson, Chief of Aids to Navigation; F. S. Jones, Chief Engineer St. Lawrence Ship Channel; Capt. J. W. Kerr, M.B.E., Supervisor of Nautical

Services; R. J. Fraser, Chief Hydrographer, Mines and Resources. (The above are without salary, Officials of Department).

A. L. W. MacCallum, Montreal; Capt. B. L. Johnson, D.S.O., representing Pacific Coast interests; Capt. C. E. Robinson, representing Mariners, Inland waters.

Secretary, T. F. Murdock (An official of the Department).

PILOTAGE

Montreal, P.Q., Supt. of Pilots, Capt. A. Levesque.
Quebec, P.Q., Assistant Supt. of Pilots, A. Hamel.
Father Point, P.Q., Officer in Charge, Capt. J. G. Houde.

Vancouver, B.C., Superintendent of Pilots for B.C., Capt. C. Claxton.

Sydney, N.S., Supt. of Pilots, Capt. N. Noel.

Halifax, N.S., Supt. of Pilots, Capt. C. L. Waterhouse, M.B.E.

Kingston, Ont., Miss Norma Bain.

Saint John, N.B., Supt. of Pilots, J. M. M. Lamb.

MARINE AGENTS OF DEPARTMENT

Quebec, W. J. Manning.

Montreal, H. Beauchemin.

Saint John, N.B., J. M. M. Lamb.

Halifax, N.S., C. H. Hosterman, M.B.E.

Charlottetown, P.E.I., E. E. Clawson.

Victoria, B.C., W. L. Stamford.

Parry Sound, Ont., M. Brans.

Kenora, Ont. Sub-Agent, C. L. Parrott.

Port Arthur, Ont., Sub-Agent, J. E. Graham.

Selkirk, Man., Sub-agent, J. B. Skaptason.

Prescott, Ont., T. F. Murdock.

Prince Rupert, B.C., Lt.-Col. K. Dixon.

MARINE DISTRICT ENGINEERS

Halifax, N.S., J. E. Forbes.

Quebec, Que.,

SUPERINTENDENTS OF LIGHTS

Halifax, N.S., Capt. C. G. Williams.

Quebec, P.Q., Capt. G. E. Gaudreau.

Montreal, P.Q., H. Beauchemin.

Selkirk, Man., Sub-Agent, J. B. Skaptason.

Victoria, B.C., T. E. Morrison.

Charlottetown, P.E.I., E. K. MacN. tt.

Prescott, Ont., J. A. Arthurs.

Saint John, N.B., H. P. Bayer.

STEAMSHIP INSPECTORS

Sensor Steamship Inspectors:

Halifax, N.S., D. Paterson.

Montreal, Que. C. C. McVey.

Vancouver, B.C., T. M. Stephen.

Quebec, J. C. Beaudoin.

Toronto, Ont., J. J. Moffat.

Inspector of Boilers and Machinery:

Ottawa, Principal S.S. Inspector, R. C. Blyth.

Steamship Inspectors General:

Sorel, P.Q., P. G. Gagnon, O.B.E.

St. John, N.B., A. Cumyn.

Port Arthur, Ont.,

Collingwood, Ont., S. Beckett.

Kingston, Ont., Jas. McLachlan.

Midland, Ont., H. S. Salt.

Victoria, B.C., A. A. Stephens.

BOARD OF TRANSPORT COMMISSIONERS

FOR CANADA

Chief Commissioner... Col. J. A. Cross, D.S.O., K.C.

Assistant Chief Commissioner... Hugh Wardrope

Deputy Chief Commissioner... Major A. Sylvestre

Commissioner... John August Stoneman

Commissioner... G. A. Stone

Commissioner... Frank M. MacPherson

Secretary... P. F. Baillargeon

Assistant Secretary... C. W. Rump

Council... H. E. B. Coyne

Director of Traffic... W. E. Campbell

Asst. Director of Traffic... A. S. Kirk

Director of Operation... Col. C. C. Stibbard, D.S.O.

Asst. Director of Operation... F. S. Hartle

Director of Engineering... D. G. Kilburn

Asst. Director of Engineering... E. K. Hall

Director, Bureau of Transportation Economics... J. C. Lessard

Asst. Director of Transportation Economics... G. A. Scott

NATIONAL HARBOURS BOARD

Under authority of Chapter 42, the National Harbours Board Act, 1936, the National Harbours Board, with headquarters at Ottawa, is responsible under the Minister of Transport for the administration of certain Dominion Harbours and Grain Elevators owned by the Dominion Government.

Members of the Board

Chairman... R. K. Smith, K.C.
Vice-Chairman... J. E. St. Laurent, C.M.G.
Member... B. J. Roberts, O.B.E.

Officials

Executive Secretary... F. W. Riddell
Assistant Secretaries, C. P. Buckley, T. M. Bryson, O.B.E.

Solicitor... J. F. Finlay

Assistant Solicitor... J. C. Curry

Chief Engineer... E. G. Cameron

Traffic Officer... W. C. Perron

Port Managers

Halifax, N.S., R. W. Hendry, O.B.E.

Saint John, N.B., R. Yuill.

Chicoutimi, Que., Jean Cote, O.B.E.

Quebec, Que., Louis Beaudry.

Three Rivers, Que., J. R. Lariviere.

Montreal, Que., A. G. Murphy.

Vancouver, B.C., A. E. McMaster.

Churchill, Man., W. N. Twolan.

Prescott, Ont., (Grain Elev.) Supt., Alec Ross.

Port Colborne, Ont., (Grain Elev.) Supt., C. A. Bennett.

DEPARTMENT OF VETERANS' AFFAIRS

Daly Building, Ottawa

The Department of Veterans' Affairs deals exclusively with matters affecting the welfare of veterans. Functioning separately from the Department, but responsible to the Minister of Veterans' Affairs are the Canadian Pension Commission, The War Veterans' Allowance Board, and the Board of Review under the War Service Grants Act.

The Department Administers:

Department of Veterans Affairs Act.

The Rehabilitation Act.

War Services Grants Act.

The Veterans Land Act.

The Soldier Settlement Act.

The Veterans Insurance Act.

The Returned Soldier Insurance Act.

Special Operators Act.

The Womens Royal Naval Service and South African

Nursing Services (Benefits) Act.

The Supervisors Benefits Act.

Fire Fighters Service Act.

The Allied Veterans Benefits Act.

The administration of the Department is decentralized under the direction of District Administrators and District Superintendents of the Veterans' Land Act, with offices in the larger cities of Canada.

Minister... The Hon. Milton F. Gregg, V.C.

Deputy Minister... Walter S. Woods, C.M.G., LL.D.

Assistant Deputy Minister

E. L. M. Burns, D.S.O., O.B.E., M.C.

Assistant Deputy Minister (Bilingual) J. M. Bernie

Chief Executive Assistant... A. J. Dixon, B.A.

Director of Accommodation, Purchasing and Stores

A. U. Meikle, M.C., B.Sc.

Departmental Secretary... F. L. Barrow

Director of Personnel

O. L. McCullough, M.B.E., E.D.

Financial Adviser to the Deputy Minister

L. J. Mills, O.B.E., C.A.

Director of Public Relations... E. B. Reid

Director of Engineering Services... A. W. Davison

Research Adviser... E. J. Rider, M.B.E.

Director of Legal Division... W. G. Gunn, LL.B.

Director-General of Treatment Services

W. P. Warner, C.B.E., D.S.C., M.B.,

F.R.C.P., (Canada)

Deputy Directors-General of Treatment Services

G. R. D. Farmer, C.B.E., E.D., M.B.

J. D. Kinsman,

Adviser on Dental Services

G. L. Cameron, D.S.O., O.B.E., V.D.,

D.D.S., M.D.S. D.S.

Chief, Division of Dental Services

D. D. Wilson, D.D., D.D.S., L.D.S.

Director of Prosthetic Services

C. A. Bell, O.B.E., M.C., B.A.Sc.

Director-General of Rehabilitation

A. M. Wright (Acting)

Director—War Service Grants Act

J. H. Hogan, M.M., E.D.

Chief Pensions Advocate

C. B. Topp, C.B.E., D.S.O., M.C.

Chief Treasury Officer

H. Sloman, M.B.E., E.D.

DEPARTMENTAL DISTRICT OFFICES

WITH DISTRICT ADMINISTRATORS

Ottawa—Aylmer Building. W. B. Megloughlin

Montreal—35 McGill St. H. M. Hague

Halifax—Camp Hill Hospital. T. Fenton

Toronto—55 York St. H. W. DeGuerre

Quebec—15 Boulevard des Capucins. G. V. Francoeur

London—201 King St. W. E. Harris

Regina—Regina Trading Co. Bldg. F. C. Little

Winnipeg—169 Notre Dame Ave., E. R. F. T. Greer

Saint John—56 Germain St. A. R. Jones

Calgary—217-7th Ave., E. J. Sutton

Vancouver—1231 Haro St. W. G. H. Roaf

Hamilton—42 James St. North. B. H. Bryers

Edmonton—11250 Jasper Ave., S. J. W. Proctor

Saskatoon—London Bldg. P. C. Klæhn

Saskatoon—Richardson Bldg. R. W. K. Abraham

North Bay—North Bay O. C. Elliott

Charlottetown—184 Richmond St. F. B. Conrad

London, Eng.—13-17 Pall Mall East, London, S.W.1

Alan Chambers

DEPARTMENTAL HOSPITALS AND SUPERINTENDENTS

Veterans' Hospital, Cornwallis, N.S., E. A. Ferguson, M.D.

Camp Hill Hospital, Halifax, N.S., C. MacLeod, M.D.

Veterans' Home, Halifax, N.S.

Ridgewood H. & O. Centre, Saint John, N.B.

Lancaster Hospital, Fairville, N.B., C. O. McKay, M.D.

Lancaster Veterans' Home, Saint John, N.B.

Veterans' Hospital, Quebec, P.Q., A. D. Beaudin, M.D.

Queen Mary Veterans' Hospital, Montreal, P.Q., C. U. Letourneau, M.D.

Veterans' Hospital, St. Hyacinthe, P.Q., A. D. Temple, M.D.

Ste. Anne's Hospital, Ste. Anne de Bellevue, P.Q., A. D. LaPlante, M.D.

H. & O. Centre, Senneville, P.Q.

Rideau H. & O. Centre, Ottawa, Ont., M. D. Graham, M.D.

Veterans' Hospital, Kingston, Ont., C. H. MacNeill, M.D.

Christie Street Hospital, Toronto, Ont., F. H. Van Nostrand, M.D.

Sunnybrook Hospital, Toronto, Ont., K. E. Hollis, M.D.

The Red Chevron, Toronto, Ont., J. M. Nettleton, M.D.

Lyndhurst Lodge, Toronto, Ont., A. T. Jousse, M.D.

Divadale H. & O. Centre, Leaside, Ont., G. K. Shirton, M.D.

York H. & O. Centre, Toronto, Ont.

Westminster Hospital, London, Ont., L. A. Carr, M.D.

Bellevue Veterans' Home, Amherstburg, Ont.

Deer Lodge Hospital, Winnipeg, Man., W. R. Dunlop, M.D.

Veterans' Home, Winnipeg, Man.

Veterans' Hospital, Saskatoon, Sask., D. St. C. Creighton, M.D.

Veterans' Home, Regina, Sask.

Veterans' Home, Edmonton, Alta.

Colonel Belcher Hospital, Calgary, Alta.

Veterans' Home, Calgary, Alta.

Veterans' Convalescent Hospital, Calgary, Alta., R. A. Hicks, M.D.

Shaughnessy Hospital, Vancouver, B.C., W. R. L. Gunn, M.D.

Hycroft, Vancouver, B.C.

Veterans' Hospital, Victoria, B.C., C. A. Watson, M.D.

George Derby H. & O. Centre, Burnaby, B.C.

Western Counties Veterans' Lodge, London, Ont.

CANADIAN PENSION COMMISSION

Daily Building, Ottawa

The Canadian Pension Commission is responsible for the administration of the Pension Act and the Civilian War Pensions and Allowances Act.

Chairman. J. L. Melville, C.B.E., M.C., E.D.*Deputy Chairman*. H. A. L. Conn, M.C.*Commissioners*, C. B. Reilly, K.C., O. F. B. Langelier

M.C., Harry Bray, F. F. Chute, M.D., C.M.,

J. K. Matheson, M.C., H. M. Barnes, M.D., C.M.,

H. A. Bridges, B.C.L., R. E. Wodehouse, O.B.E.,

M.D., D.P.H.

Ad hoc Commissioners, R. J. Gordon, M.D., D.P.H.,

F.A.C.P., N. L. Pickersgill, V.D., J. M. Forman,

D.F.C., C. M. Keiller, M.D.

Chief Medical Adviser. W. B. MacDermott, M.B.*Assistant to Chief Medical Adviser*

W. F. Brown, M.D., F.R.C.P. (Edin.)

Secretary.*District Offices of the Commission*. Representatives of

the Commission, known as Pension Medical

Examiners, are located in each District Office of the

Department throughout the Dominion.

WAR VETERANS' ALLOWANCE BOARD

Transportation Building, Ottawa

The Board administers the War Veterans' Allowance Act, 1946, governing allowances to male and female veterans, widows and orphans of veterans and certain other ex-service persons, eligible for allowances under the provisions of the Act.

Chairman, F. J. Gérard Garneau, O.B.E., E.D.*Commissioners*, J. W. McKee, A. C. March, K.C.,

F. D. MacKenzie, B.A., W. A. deGraves, D.S.O.

Secretary, M. A. LaVoie, E.D.*Medical Advisers*, A. T. Bond, M.D., E. B. Convery, M.D.*Assistant Secretary*, H. D. Pickworth.

SOLDIER SETTLEMENT AND VETERANS' LAND ACT

Head Office—No. 8 Building, Ottawa

Director, Soldier Settlement and Veterans' Land Act

T. J. Rutherford, C.B.E., E.D.

District Superintendents

British Columbia, I. T. Barnet, B.S.A., 470 Granville

Street, Vancouver, B.C.

Alberta, H. Allam, 9901 Jasper Avenue, Edmonton,

Alberta.

Saskatchewan, J. M. Varey, B.S.A., Room 611,

Federal Building, Saskatoon, Sask.

Manitoba, J. C. Fuller, Dominion Public Building,

Main and Water Streets, Winnipeg, Man.

Ontario West, C. M. Nixon, B.S.A., Dominion Building,

465 Bay Street, Toronto, Ont.

Ontario East and Quebec West, W. L. Taylor, Traf-

algar Building, 207 Queen Street, Ottawa, Ont.

Quebec, S. Boily, B.S.A., Confederation Building,

1253 McGill College Avenue, Montreal, Que.

Maritime Provinces, C. H. Scott, 144 Union Street

Saint John, N.B.

GOVERNMENT OFFICE ECONOMIES CONTROL

Formerly under Department of War Services but now responsible to Parliament through the Minister of National Revenue.

Director. T. P. Murphy

OFFICE OF THE PRIVY COUNCIL

*Clerk to the Privy Council and Secretary**to the Cabinet*. A. D. P. Heeney, K.C.*Asst. Clerk of the Privy Council*. A. M. Hill*Asst. Secretary to the Cabinet*. J. R. Baldwin

PRIVY COUNCIL

MEMBERS OF THE KING'S PRIVY COUNCIL FOR CANADA

(Entitled to prefix "Honourable")

Hon. Sir A. B. Aylesworth, Rt. Hon. W. L. Mac-

kenzie King, Rt. Hon. Sir Thomas White, Rt. Hon.

A. Meighen, Hon. E. L. Patenaude, Rt. Hon. W. M.

Hughes, Hon. A. Sevigny.

Hon. C. C. Ballantyne, Hon. J. A. Calder, Hon.

S. C. Newburn, Hon. T. A. Crerar, Hon. Sir Henry L.

Drayton, Hon. F. B. McCurdy, Hon. H. H. Stevens,

Hon. A. B. Copp, Hon. James Murdock, Hon. J. E.

Sinclair, Hon. J. H. King, Hon. E. J. McMurray,

Hon. G. N. Gordon.

Rt. Hon. C. V. Massey, Hon. W. E. Foster, Hon. Philippe Roy, Hon. C. A. Dunning, Hon. G. B. Jones, Hon. D. Sutherland, Hon. R. D. Morand, Hon. J. A. McDonald, Hon. Eugène Paquet, Hon. Lucien Cannon, Hon. W. D. Euler, Hon. Peter Heenan, Hon. J. L. Ralston, H.R.H. The Duke of Windsor, Rt. Hon. Earl Baldwin of Bewdley, Hon. Cyrus Macmillan, Hon. Ian Alistair Mackenzie, Hon. Arthur C. Hardy, Hon. Hugh A. Stewart, Hon. Donald Matheson Sutherland, Hon. Alfred Durand, Hon. Thomas Gerow Murphy, Hon. W. D. Herridge, Hon. R. C. Matthews, Hon. R. B. Hanson, Hon. Grote Stirling, Hon. George Reginald Geary, Hon. James Earl Lawson, Hon. Samuel Gobeil, Hon. Lucien Henri Gendron, Hon. William Earl Rowe, Hon. Onésime Gagnon, Hon. Charles Gavan Power, Hon. James Lorimer Ilsley, Hon. Joseph Enoil Michaud, Hon. Clarence Decatur Howe, Hon. James Garfield Gardiner, Hon. James Angus MacKinnon, Hon. Pierre François Casgrain, Hon. William Pate Mulock, Hon. Colin William George Gibson, Hon. Angus Lewis MacDonald, Hon. Leighton McCarthy, Hon. Joseph Thorarinn Thorson, Hon. W. F. A. Turgeon, Hon. Louis Stephen St. Laurent, Hon. Humphrey Mitchell, Rt. Hon. Winston S. Churchill, Hon. Alphonse Fournier, Hon. Ernest Bertrand, Hon. Leo R. LaFleche, Hon. Brooke Claxton, Hon. A. G. L. McNaughton, Hon. James Allison Glen, Hon. Joseph Jean, Hon. Lionel Chevrier, Hon. Paul Joseph James Martin Hon. Douglas Charles Abbott, Hon. James J. McCann, Hon. David Laurence MacLaren, Hon. Thomas Vien, Hon. Wishart McL. Robertson, Hon. Milton F. Gregg.

CANADIAN MEMBERS OF THE IMPERIAL PRIVY COUNCIL

(Entitled to prefix "Right Honourable").

Lord Beaverbrook, Viscount Greenwood, Sir Lyman Poore Duff, Sir Thomas White, Arthur Meighen, William Lyon Mackenzie King, Vincent Massey, James Lorimer Ilsley, Clarence Decatur Howe, Louis Stephen St. Laurent, Ian Alistair Mackenzie, James Garfield Gardiner, Thibeaudeau Rinfret.

COURTS AND JUDGES

SUPREME COURT OF CANADA, OTTAWA, ONT.

Chief Justice of Canada: Rt. Hon. Thibeaudeau Rinfret.

Puisne Judges: Hon. Patrick Kerwin, Hon. Robt. Taschereau, Hon. I. C. Rand, Hon. R. L. Kellock, Hon. J. W. Estey, Hon. Charles H. Locke; *Registrar:* Paul Leduc, K.C.; *Civil Law Reporter,* Armand Grenier, K.C.; *Librarians:* Chas. E. Gobeil, D. M. Ormond.

There are three sessions of the Court each year, beginning on the first Tuesday in February, the last Tuesday in April and the first Tuesday in October.

THE EXCHEQUER COURT OF CANADA, OTTAWA, ONT.—*President,* Hon. J. T. Thorson; *Puisne Judges:* Hon. E. R. Angers; Hon. Chas. G. O'Connor; Hon. J. C. A. Cameron; *Registrar,* H. R. L. Henry, K.C.; *Deputy Registrar,* Ralph M. Spankie, K.C., B.A., LL.B.; *Deputy Registrar,* G. Belleau; *Clerk,* Herve Desmarais; *Official Court Reporter:* (Vacant).

The Judge when not otherwise engaged will sit in open court at Ottawa every Tuesday and Thursday, or on the next juridical day in the event of any Tuesday or Thursday being a holiday.

Admiralty Division

There are six Admiralty Districts (with jurisdiction in matters of Prize) presided over by District Judges in Admiralty, as follows:

(a) The Province of Ontario under the name of the Ontario Admiralty District with Registry at the City of Toronto.

District Judge, Hon. Fred H. Barlow, Toronto.
Registrar, Alfred S. Marriott, Toronto.

(b) The Province of Quebec under the name of the Quebec Admiralty District with Registries at the City of Quebec and at the City of Montreal.

District Judge, Hon. Lucien Cannon, Quebec, P.Q.
Registrar, Adjutor Lachance, Quebec, P.Q.
Deputy Registrar, Oscar Belanger, Montreal, P.Q.

(c) The Province of Nova Scotia under the name of the Nova Scotia Admiralty District with Registry at the City of Halifax.

District Judge, Hon. W. F. Carroll, Halifax, N.S.

Deputy Judge, Hon. Sir Joseph A. Chisholm, C.J.S.C., Halifax, N.S.

Registrar, L. S. Whinyard, Halifax, N.S.

Deputy Registrar, Alexander Muggah, Sydney, N.S.

(d) The Province of New Brunswick under the name of the New Brunswick Admiralty District with Registry at the City of St. John.

District Judge, His Honour, W. Arthur I. Anglin, St. John, N.B.

Deputy Judge, His Hon. John A. Barry, St. John, N.B.
Registrar, E. S. Ritchie, St. John, N.B.

(e) The Province of British Columbia under the name of British Columbia Admiralty District with Registry at the City of Victoria.

District Judge, Hon. Sidney A. Smith, S.C., B.C., Vancouver, B.C.

Registrar, Cleeve G. White, Victoria, B.C.

Deputy Registrars, J. F. Mather, Vancouver, B.C. and J. S. Gill, Victoria, B.C.

(f) The Province of Prince Edward Island under the name of Prince Edward Island Admiralty District with Registry at the City of Charlottetown.

District Judge, His Honour (Vacant), Charlottetown, P.E.I.

Registrar, R. H. Rogers, Charlottetown, P.E.I.

District Judges in Admiralty are ranked as Judges of the Exchequer Court in Admiralty in their respective Admiralty Districts.

"Prize Courts"

Under the provisions of The Canada Prize Act, 1945, the Exchequer Court of Canada on its Admiralty side was given prize jurisdiction over all manner of captures, seizures, prizes and reprisals of all ships, aircraft or goods and it shall hear and determine the same and adjudge and condemn all such ships, aircraft or goods as are condemnable as prize.

This jurisdiction is exercisable by the Judges of the Exchequer Court on its Admiralty side in their respective districts.

JUDICIAL SALARIES

The Judges Act, 1946, effective January 1st, 1947, fixes the salaries of the judges, as follows:

The Chief Justice of Canada.....	\$20,000.00
Six judges of the Supreme Court of Canada, each.....	16,000.00
The President of the Exchequer Court of Canada.....	13,333.33
Three judges of the Exchequer Court of Canada, each.....	12,000.00
The District Judges in Admiralty for Quebec, N.S., N.B., and B.C., each.....	1,000.00
The District Judge in Admiralty for P.E.I.....	800.00
The District Judge in Admiralty for Ontario.....	600.00
The Chief Justices of the Supreme Courts, Appeal Courts, Courts of King's Bench, High Courts and Superior Courts of each province, each.....	13,333.33
The Justices and Judges of the above named Courts, each.....	12,000.00
The Judges of the County and District Courts, each.....	6,666.66
The Judges of the Circuit Court of the District of Montreal, each.....	7,000.00
The Judge of the Court of Divorce and Matrimonial causes for N.S. and N.B., each.....	500.00

NATIONAL RESEARCH COUNCIL

NATIONAL RESEARCH BUILDING, SUSSEX ST., OTTAWA

President, C. J. Mackenzie, C.M.G., M.C., M.C.E.E., D.Eng., D.Sc., LL.D., F.R.S.C., F.R.S.

Secretary-Treasurer, S. P. Eagleson, M.B.E.

Division of Applied Biology:

Director, W. H. Cook, O.B.E., M.Sc., Ph.D., F.R.S.C.

Division of Chemistry: *Director,* E. W. R. Steacie, O.B.E., M.Sc., Ph.D., D.Sc., F.R.S.C.; *Assistant,* *Director,* A. Cambron, O.B.E., B.A., M.Sc., Ph.D.

Division of Physics and Electrical Engineering:

Director, R. W. Boyle, M.Sc., M.A., Ph.D., F.R.S.C.

Assistant Director: B. G. Ballard, O.B.E., B.Sc.

Division of Mechanical Engineering: *Director,* J. H. Parkin, C.B.E., B.A.Sc., M.E., F.R.Ae.S., F.R.S.C.

Division of Medical Research: *Director,* J. B. Collip, C.B.E., M.A., Ph.D., M.D., D.Sc., LL.D., F.R.S.C., F.R.S.

Assistant Director: G. H. Ettinger, M.B.E., B.A., M.D., F.R.S.C.
Division of Information Services: *Director,* Hugh H. Sanderson, B.A., M.Sc., Ph.D., F.C.I.C.
Public Relations Branch: *Officer-in-Charge,* S. J. Cook, M.A., A.R.I.C., F.C.I.C.
Atomic Energy Project:
Director of Research, W. B. Lewis, C.B.E., M.A., Ph.D., F.R.S.
Director of Engineering, K. F. Tupper, O.B.E., B.A.Sc., M.Sc., A.F.R.Ae.S.
Director of Health Services, W. E. Park, M.B., M.D.

FEDERAL DISTRICT COMMISSION

291 CARLING AVENUE, OTTAWA

Chairman.Frederic E. Bronson, B.Sc., M.E.I.C.
Commissioners.Dr. R. Chevrier
 C. Camell, LL.D., J. W. Ste. Marie, K.C., J. B. Spencer, B.S.A., J. A. Ewart, B.A.Sc., D. K. MacTavish, K.C., B.A., the Mayor of Ottawa, A. J. Major, the Mayor of Hull.
Secretary.Haldane R. Cram, B.Sc., M.E.I.C.

INTERNATIONAL NIAGARA BOARD

The Board was appointed to determine how the scenic beauty of the Niagara Falls and rapids can best be maintained and by what means and to what extent the impairment thereof by erosion or otherwise may be overcome, and, consistent with the preservation of the scenic beauty of the falls and river, to determine what quantity of water might be permitted to be directed from the river for power purposes either temporarily or permanently.

Canadian Members, Charles Camell, B.A., LL.D., F.R.S.C., Ottawa; Norman Marr, B.A.Sc., Assistant Controller, Dominion Water and Power Bureau, Mines, Forests and Scientific Services Branch, Department of Mines and Resources, Ottawa.

United States Members, Colonel Herbert D. Voge of the Corps of Engineers, United States Army, Buffalo; Dr. J. Horace McFarland, of Harrisburg, Pennsylvania.

CANADIAN FARM LOAN BOARD

Constituted under the provisions of the Canadian Farm Loan Act, Chapter 66, R.S.C., 1927.

Chairman and Farm Loan Commissioner, Dr. J. D. MacLean.

Board Members, Dr. W. Clifford Clark, Ottawa; Duncan Ross, Farmer, Martintown, Glengarry Co., Ont.; Dr. T. F. Donnelly, Ottawa.

Secretary-Treasurer, W. A. Reeve, Ottawa.
Head Office, Old Supreme Court Bldg., Bank and Wellington Streets, Ottawa.

The Board has a Branch Office in each province with a manager in charge as follows: W. S. Palmer, New Westminster, British Columbia; A. H. Bunnin, Edmonton, Alberta; R. S. Rideout, Regina, Saskatchewan; J. H. Martinson, Winnipeg, Manitoba; W. G. Whiteside, Toronto, Ontario; P. A. Angers, Quebec, Quebec; P. W. Caldwell, Saint John, New Brunswick; E. J. Vincent, Halifax, Nova Scotia; C. M. Williams, Charlottetown, P.E. Island.

PRAIRIE FARM REHABILITATION ACT.

25-26 Geo. V, Chapter 23, as amended by 1 Geo. VI, Chapter 14 and 3 Geo. VI, Chapter 7, 4-5 Geo. VI, Chapter 25.

ADMINISTRATION OFFICE, REGINA, SASK.

Director of Rehabilitation.
Superintendent, Water Development.E. L. Gray
Superintendent, Land Utilization.O. Freer

TARIFF BOARD

BUREAU OF MINES BLDG.,

SUSSEX AND GEORGE STS., OTTAWA

Chairman.H. B. McKinnon, C.M.G.
Secretary.James R. MacGregor

OLD AGE PENSIONS AND PENSIONS FOR BLIND PERSONS IN CANADA

Old Age Pensions and Pensions for Blind Persons are non-contributory pensions subject to a means test and paid under a Dominion-Provincial plan. The provinces are responsible for the administration

and the Dominion pays seventy-five per cent of the cost of the pensions.

A province is free to fix in its agreement with the Dominion both the maximum pension payable and the maximum income allowed within the limits specified in the Old Age Pensions Act. The Dominion's contribution, however, cannot exceed seventy-five per cent of \$30 a month in any case and is payable only where the pensioner fulfils the requirements set forth in the Dominion Act and the Regulations made thereunder.

The principal requirements are age, residence and income. For an old age pensioner the age at which pension may be granted is seventy years and for a blind pensioner, twenty-one years. The Act requires that an applicant must have resided in Canada for the twenty years immediately preceding the date of the proposed commencement of the pension. Both the Act and the Regulations, however, make special provision for pensioners who have been absent during the twenty-year period. The maximum income, including pension, allowed in the case of an unmarried old age pensioner is \$600 a year and in the case of a married old age pensioner, \$1,080 a year. Higher amounts are allowed for blind pensioners and for married old age pensioners with spouses who are blind.

The transfer of property by an applicant or his spouse may delay the granting of a pension. The provincial pension authority must decide whether or not an assignment or transfer of property was made for the purpose of qualifying the applicant for pension or for a higher pension than he would otherwise receive.

Administration of pensions is entrusted to the authorities appointed by the respective provincial governments, to whom applications are to be made.

The federal government's administrative responsibilities are discharged by the Department of National Health and Welfare.

For Provincial Pensions Commissioners, see index under "Old Age Pensions".

THE CANADIAN WHEAT BOARD

423 MAIN ST., WINNIPEG

Chief Commissioner, George H. McIvor; *Asst. Chief Commissioner,* W. C. McNamara; *Commissioner,* F. L. M. Arnold; *European Commissioner,* R. V. Biddulph, No. 1 North Court, Great Peter St., Millbank, London, S.W.1.

Secretary, T. W. Grindley.

Executive Assistant, C. B. Davidson.

Comptroller, C. E. Gordon Earl.

Manager Country Operations, W. B. Robbins.

General Sales Manager, W. J. Brooking.

Assistant Sales Manager, R. N. Hickman.

Acresage Supervisor, W. G. Malaher.

Solicitor, H. B. Monk.

THE FARMERS' CREDITORS ARRANGEMENT ACT 1943

Director— C. A. Port, Department of Finance Ottawa.

This Act was passed by Parliament July 21, 1943, and proclaimed as coming into force December 15, 1943, replacing The Farmers' Creditors Arrangement Act, 1934.

The legislation is designed with a view to effecting compromises or rearrangements of the debts of farmers with the object of retaining them on the land as efficient producers and also to simplify the operation of the Bankruptcy Act with respect to farmers generally. The compromise provisions are available only to farmers in the provinces of Manitoba, Saskatchewan and Alberta. The simplified bankruptcy provisions are available to farmers in all nine provinces.

All Clerks of the County and District Courts throughout the Dominion are Official Receivers for the purposes of the Act. In districts where the Clerk of the Court was unable to act as Official Receiver, substitutes have been appointed.

A farmer may submit a proposal to an Official Receiver who calls a meeting of creditors and endeavours to effect an amicable settlement. If successful, he applies to the County or District Court Judge for approval. If unsuccessful, a request may be

signed that the Court formulate a proposal binding on all parties, subject to appeal.

An Appeal Court has been constituted in each of the provinces of Manitoba, Saskatchewan and Alberta.

THE NATIONAL COUNCIL ON PHYSICAL FITNESS

OTTAWA

A/Chairman, J. H. Ross, Calgary, Alta.

Members,

M. H. Brewer, Fredericton, N.B.
 Hart M. Devenney, Winnipeg, Man.
 Professor C. E. Hendry, Toronto, Ont.
 Dr. J. B. Kirkpatrick, Regina, Sask.
 Ernest Lee, Vancouver, B.C.
 J. H. Ross, Calgary, Alta.
 Dr. W. C. Ross, Halifax, N.S.
 L. W. Shaw, Charlottetown, P.E.I.

NATIONAL JOINT COUNCIL OF THE PUBLIC SERVICE OF CANADA

*Established by Order-in-Council P.C. 3676
 May 16th, 1944*

The purpose of this council is to secure a greater measure of co-operation between the State in its capacity as employer and the general body of civil servants in matters affecting the Civil Service.

The representatives of the official side of the Service are—Acting Chairman, Dr. R. B. Bryce, Asst. Deputy Minister of Finance, Mr. W. C. Ronson, Master, Royal Canadian Mint; Mr. C. H. Bland, Chairman of the Civil Service Commission; Dr. H. C. Keenleyside, Deputy Minister of Mines and Resources; Col. E. J. Underwood, Chief Superintendent, Post Office Service; Mr. Edmond Cloutier, King's Printer; Mr. J. E. St. Laurent, Vice-Chairman, Nat'l. Harbours Board; Mr. A. H. Brown, Asst. to the Deputy Minister, Dept. of Labour.

The representatives of the staff side are: Mr. V. C. Phelan, Pres., The Civil Service Federation of Canada, Ottawa; Mr. Fred Knowles, Nat'l. Secretary, Amalgamated Civil Servants of Canada, 230 Laurier Ave., W., Ottawa; Mr. W. N. Penan, Professional Institute of the Civil Service of Canada, Box 882, Ottawa; Mr. T. R. Montgomery, Pres., The Civil Service Ass'n. of Ottawa; Mr. John J. Reaves, Sec.-Treas., Federated Ass'n. of Letter Carriers, 53 Brighton Ave., Ottawa; Mr. Fred Whitehouse, Sec.-Treas., Ass'n. of Canadian Postal Employees, 129 Young Street, Ottawa; Mr. H. A. Clarke, Dom. Secy., The Dominion Railway Mail Clerks' Fed'n., 286 Carling Ave., Ottawa; Mr. J. H. Wood, Nat'l. Sec.-Treas., The Customs and Excise Officers Ass'n., Box 201, Ottawa; Mr. F. R. Perrott, Pres., Dominion Income Tax Staff Ass'n., 211 Clewom Ave., Ottawa; Mr. M. P. Fitzpatrick, Nat'l. Sec.-Treas., Nat'l. Unemployment Insurance Commission Ass'n., 30 Helena St., Ottawa.

Acting Chairman—Dr. R. B. Bryce, Asst. Deputy Minister of Finance.

Vice-Chairman—V. C. Phelan, Dept. of Labour.

General Secretary—C. W. Rump, Board of Transport Commissioners.

CANADIAN MARITIME COMMISSION

The Canadian Maritime Commission was created in 1947 to exercise certain powers and perform certain duties and functions under the Canada Shipping Act; to administer any steamship subventions voted by parliament; and to exercise powers or perform duties and functions under any other act or order of the Governor in Council. It also acts as an advisory body to the Minister of Transport in maritime and shipping matters.

Chairman.....J. V. Clyne
Commissioners.....L. C. Audette, H. J. Rahlves
Address: Hunter Building, Ottawa.

CANADIAN BROADCASTING CORPORATION

Head Office: 140 Wellington Street, Ottawa, Ontario

The Canadian Broadcasting Corporation was created under the provisions of The Canadian Broadcasting Act, 1936 to be a single national authority to control, for purposes of co-ordination, all broadcasting in Canada and to carry on a national broadcasting service within the nation.

The Corporation is responsible to Parliament through a minister of the Crown: the present Minister is the Honourable Dr. J. J. McCann, Minister of National Revenue.

Policy is directed by a board of nine governors appointed by the Governor in Council.

The Governors hold office for three years; terms rotate, three members being appointed each year. Members may be re-appointed at the expiry of their terms.

Executive functions are exercised by a General Manager and Assistant General Manager, appointed by Governor in Council on recommendation of the Board of Governors.

Board of Governors, A. Davidson Dunton, Ottawa, Chairman; Rene Morin, Montreal, Vice-Chairman; Howard B. Chase, Montreal; Dean Adrien Pouliot, Quebec; Mrs. T. W. Sutherland, Parksville, B.C.; Frederick J. Crawford, Toronto; Wm. James Parker, Winnipeg; B. K. Sandwell, Toronto; Dr. G. Douglas Steel, Charlottetown; John J. Bowlen, Calgary.

Secretary, Hugh M. Palmer
Administration, 140 Wellington St., Ottawa:—

General Manager.....Dr. Augustin Frigon, C.M.G.
Assistant General Manager.....Donald Manson
Director of Personnel & Administrative Services
 Lieut. Col. R. P. Landry

Treasurer.....Harry Bramah
 354 Jarvis St., Toronto:—

Director-General of Programs.....Ernest L. Bushnell
General Supervisor of Programs.....Charles Jennings
Commercial Manager.....E. A. Weir
Manager, Broadcast Regulations.....George Young
Director, Station Relations.....George Young
Supervisor of Press & Information Service.....

Keefe Bldg., 1440 St. Catherine St. W., Montreal:—
Chief Engineer.....Gordon W. Olive
International Service, 1236 Crescent St., Montreal:—
General Supervisor of Programs.....Ira Dilworth

NATIONAL FILM BOARD

OFFICE: SUSSEX AND JOHN STREETS, OTTAWA

Chairman.....Hon. J. J. McCann
Government Film Commissioner.....Ross McLean
Executive Assistant.....Ralph Foster
Executive Secretary.....Paul Theriault
Business Supervisor.....M. McKay
Executive Producers.....James Beveridge, Thomas Daly
Co-ordinator of Graphics.....Graham McInnes
Director of Distribution.....Jack Ralph
New York Office, 620 Fifth Avenue, New York,
 Miss Jane Scellen.
Chicago Office, Suite 701, 84 E. Randolph Street,
 Chicago, Miss Margaret Carter.

FOREIGN EXCHANGE CONTROL BOARD

OFFICE: BANK OF CANADA ANNEX, OTTAWA

Established originally by Order in Council of September 15, 1939, under the authority of the War Measures Act, the Foreign Exchange Control Board continues to function by virtue of the Foreign Exchange Control Act which came into force on January 1, 1947. This Act makes statutory provision for foreign exchange control in order to protect and control the value of the Canadian monetary unit in relation to foreign currencies and to ensure that Canada's resources in foreign currency are used to promote and facilitate trade and other normal transactions with foreign countries. The Board is responsible to the Minister of Finance.

Chairman: Graham Ford Towers, C.M.G., Governor, Bank of Canada.

Members: W. C. Clark, Deputy Minister of Finance.
 L. B. Pearson, Under Secretary of State for External Affairs.

M. W. Mackenzie, Deputy Minister of Trade and Commerce.

L. Germain, Director of Operations, Post Office Department.

David Sim, Deputy Minister for Customs and Excise, Department of National Revenue.

Chairman (Alternate): L. Rasminsky.

Assistants to the Chairman: D. G. Marble and L. P. Saint-Amour.

Advisers: *Foreign Exchange*—S. Turk.
Securities—J. E. Coyne.
Statistics and Research—J. R. Beattie.
Secretary: R. H. Tarr.
Enforcement Section: R. Lang.
General Section: H. S. Holloway.
Commercial Section—Distributors: A. O. Gibbons.
Commercial Section—Producers: G. Abrams.
Insurance Section: H. G. Johnston.
Interest and Dividends Section: J. P. Barwick.
Securities Section: C. E. Fairweather.
Statistics and Research Section: C. D. Blyth.

BRANCH OFFICES

Montreal: 201 Notre Dame St. W., L. Boissonnault.
Toronto: 67 Yonge Street, R. F. B. Taylor.
Vancouver: Marine Building, E. M. Johnston.
Windsor: Canada Building, J. S. Lockie

SIR FREDERICK BANTING FUND COMMITTEE

OFFICE: NATIONAL RESEARCH BUILDING
 SUSSEX ST., OTTAWA

Chairman: Dean C. J. Mackenzie, President, National Research Council.
Secretary: S. P. Eagleson, National Research Council.

BUREAU OF TECHNICAL PERSONNEL

DOMINION DEPT. OF LABOUR
 No. 5 Temporary Building, Preston St.
 Ottawa, Ont.

Director J. M. Dymond
Supervisor of Personnel Officers J. C. Pratt
Personnel Officers R. E. Harget, D. Ray Snider
Educational Services J. Allan Wedge
Special Projects J. A. Warburton
Office Manager and Supervisor of
Surveys H. S. Kennedy

PERMANENT JOINT BOARD OF DEFENCE

(Canada—U.S.A.)
 CANADIAN SECTION

Room 133, East Block, Ottawa

Chairman: General the Hon. A. G. L. McNaughton.
Members: Rear Admiral F. L. Houghton, Major General C. C. Mann, Air Vice Marshal A. L. Morfee.
Secretary: Mr. David M. Johnson, Dept. of External Affairs.

UNIVERSITY ADVISORY BOARD

Chairman: Dr. A. MacNamara, Deputy Minister of Labour.
Vice-Chairman: Dr. Sidney Smith, President, University of Toronto.

ATOMIC ENERGY CONTROL BOARD

Ottawa

President, General A. G. L. McNaughton (Canadian Representative on the United Nations Atomic Energy Commission).

Members, Dr. C. J. Mackenzie (President, National Research Council); George C. Bateman, Mining Engineer; Dr. Paul E. Gagnon, Laval University; V. W. Scully, Deputy Minister of Reconstruction and Supply.

Scientific Adviser and Assistant to the President, Dr. W. R. Sawyer.

Secretary and Legal Adviser, G. M. Jarvis.

Assistant Scientific Adviser, Dr. D. J. Dewar.

THE ARMY BENEVOLENT FUND BOARD

Constituted under the provisions of the Army Benevolent Fund Act, Chapter 49, Statutes of Canada, 1947:

Chairman: Major-General B.W. Browne, C.B., D.S.O., M.C.

Other Members: Brig. J. G. Gauvreau, D.S.O.; Capt. Aubrey Peck, M.C.; Lieut-General E. W. Sansom, C.B., D.S.O.; Maj. A. H. Wickens, K.C.

ROYAL CANADIAN MOUNTED POLICE

Honorary Commandant, HIS MAJESTY THE KING

In 1873 the North West Mounted Police was constituted (36 Vic. Chap. 35) to provide Police protection in the unsettled portions of the North West. In 1904 the title "Royal" was given to the Force. In 1920 the Dominion Police was amalgamated with this Force and the name changed to "Royal Canadian Mounted Police." The headquarters was moved from Regina to Ottawa and the Force may now be called upon to perform duties in any portion of the Dominion. In 1928 the Royal Canadian Mounted Police absorbed the Saskatchewan Provincial Police and in 1932 the Provincial Police Forces of Alberta, Manitoba, New Brunswick, Nova Scotia and Prince Edward Island were absorbed in like manner. During the year 1932, the Force also assumed the administration of the Preventive Service Branch of the Department of National Revenue. The term of engagement in the Royal Canadian Mounted Police is five years. Recruits are trained at Regina, Saskatchewan, and Rockcliffe (near Ottawa), Ontario. The strength, September 1946, is 3,941 which includes civilian clerks and reserves. At a recent date the Force had 134 horses, 842 motor vehicles, 4 aeroplanes, and 81 ships and boats.

Hon. Commissioner—His Majesty King George VI.
Commissioner—S. T. Wood, C.M.G.
Special Official and Consultant—F. J. Mead, C.B.E.
Departmental Secretary—G. T. Hann, M.B.E.
Adjutant—Insp. J. F. Thrasher.
Asst. Adjutant—S/Insp. R. A. S. MacNeil, O.B.E.
Central Registry—Insp. A. Goodman.
Director of Criminal Investigation—Asst. Com'r L.H. Nicholson, M.B.E., Asst. Com'r H. Darling.
Asst. Director of Criminal Investigation—Supt S. Bullard, Insp. F. A. Regan, S/Insp. E. Porter.
Special Section—Insp. C. B. McClellan, Insp. J. Leopold, Insp. A. W. Parsons.
Chief Preventive Officer—Insp. D. A. McKinnon.
Identification Branch—Insp. R. W. Wonnacott.
Supply Officer—Supt. R. Bettaney, S/Insp. R. P. B. Hanson.

Purchasing Agent—J. A. Lynch, A. J. Anderson.
Chief Treasury Officer—J. Stevens, M.B.E.
Senior Personnel Officer—Insp. G. J. Archer.
Divisional Personnel Officer—S/Insp. W. H. Kelly.
Marine Liaison Officer—S/Insp. G. C. Roberts.
Liaison Officer with R.C.M.P.—G. H. Bethel (F.B.I.)

DIVISIONS AND OFFICERS

BRITISH COLUMBIA—"E" Div.—Supt. R. Armitage; Insp. R. S. S. Wilson, Vancouver.
ALBERTA—"K" Div.—Asst. Com'r. A. T. Belcher; Supt. N. Courtois; Insp. C. Batch, M.M., E. Brakefield-Moore; S/Insp. W. C. V. Chisholm, W. J. Fitzsimmons, Edmonton; Supt. G. J. M. Curleigh, Calgary; Insp. N. W. Churchill, Peace River; H. A. Maxted, Lethbridge.

SASKATCHEWAN—"F" Div.—Asst. Com'r. F. A. Blake; Supts. C. E. Rivett-Carnac, W. Mortimer; Insp. T. W. Chard, L. Bingham, Regina; W. E. Buchanan, Saskatoon; J. C. Story, Yorkton; S/Insp. J. B. Harris, North Battleford; Insp. H. G. Nichols, Prince Albert; S/Insp. K. M. Lockwood, Swift Current.

DEPOT DIV.—Supt. T. R. Michelson; Surgeon C. D. T. Mundell, B.Com., M.D., C.M.; Insp. D. O. Forrest, E. J. Lucas; S/Insp. F. S. Spalding, Regina.

MANITOBA—"D" Div.—Asst. Com'r. J. D. Bird; Supt. J. P. A. Savoie; Insp. C. W. Harvison, W. J. Monaghan; S/Insp. L. M. Lapointe, J. A. Stevenson, O.B.E., Winnipeg; Insp. E. H. Perlson, Brandon; J. M. Bella, Dauphin.

WESTERN ONTARIO—"O" Div.—Supt. M. F. E. Anthony; Insp. H. P. Mathewson, H. G. Langton, Toronto.

EASTERN ONTARIO—"A" Div.—Supt. F. W. Zaneth; Insp. O. LaRiviere, J. T. Brown, E.D., W. H. Williams, Ottawa. "G" Div.—Supt. D. J. Martin, Ottawa. "N" Div.—A/Supt. J. Healey; Insp. J. A. Churchman, M.M.; S/Insp. W. Dick, Rockcliffe.

QUEBEC—"C" Div.—Supt. J. Brunet; Insp. J. W. MacK. Brady, J. H. T. Poudrette, J. R. W. Bordeleau, J. R. Lemieux, Montreal; S/Insp. R. J. Belec, Quebec.

NEW BRUNSWICK—"J" Div.—Supt. D. L. McGibbon; Insp. M. F. A. Lindsay; S/Insp. H. S. Cooper, Fredericton; S/Insp. J. S. Cruickshank, Moncton.

NOVA SCOTIA—"H" Div.—Asst. Com'r. C. K. Gray; Supt. J. G. Howe; Insp. J. A. Peacock; S/Insp. W. H. G. Nevin, K. W. N. Hall, Halifax; C. B. Macdonell, Yarmouth; Insp. R. F. Karrow, Sydney.

PRINCE EDWARD ISLAND—"L" Div.—Insp. N. Anderson, Charlottetown.

NORTH WEST TERRITORIES AND YUKON—"G" Div.—Insp. C. N. K. Kirk, Aklavik; S/Insp. L. J. C. Watson, Fort Smith; Insp. H. H. Cronkhite, Whitehorse; H. A. Larsen, F.R.G.S., Schooner "St. Roch".

MARINE DIVISION—Insp. J. P. Fraser, D.S.C.; S/Insp. A. R. Ascah, R. J. Herman, O.B.E.; A. H. Cassivi, J. A. Reader, Halifax.

AVIATION SECTION—S/Insp. P. B. Cox, Rockcliffe.

HON. SURGEON—E. A. Braithwaite, M.D., Edmonton; Frances G. McGill, M.D., Regina; H. A. L. Reid, M.D., Toronto.

HON. CHAPLAIN—The Rt. Rev. E. H. Knowles, LL.B., D.D., Regina.

ASST. CHAPLAIN—The Venerable Archdeacon William Cole, D.D., E.D., Regina.

DOMINION PARLIAMENTARY REPRESENTATION

The Parliament of the Dominion of Canada consists of the Senate and the House of Commons. Senators are appointed for life by the Governor-General and members of the House of Commons are elected by the people. The ordinary legal limit of duration for each Parliament is five years, sitting at least once a year. The Speaker is appointed by the House.

The House of Commons of the 20th Parliament, elected June 11th, 1945, consisted of 245 members; that of the 21st Parliament will consist of 255 members. A Redistribution Act, passed after each census, adjusts the number of representatives in the House of Commons in accordance with rules laid down in Section 51 of The British North America Act, 1867, of the Imperial Parliament, which rules have been amended from time to time, the last amendment having been made in 1946.

Following the 1931 Census the Representation Act, 1933, redistributed membership as follows: Ontario, 82; Quebec, 65; N.S., 12; N.B., 10; Manitoba, 17; B.C., 16; P.E.I., 4; Sask. 21; Alberta, 17; Yukon, 1; and subsequent General Elections took place on this basis.

A Redistribution Bill, based on the 1941 census, was delayed on account of the war, but an Act was passed by the House of Commons, on July 16th, 1947, providing by a formula different from that hitherto used, for a fixed membership of 255, distributed as follows: Ontario, 83; Quebec, 73; N.S., 13; N.B., 10; Manitoba, 16; B.C., 18; P.E.I., 4; Sask., 20; Alberta, 17; Yukon, 1.

The twenty-first Parliament will be elected on this basis.

THE SENATE

Senators are appointed for life; must be British subjects and 30 years of age; must own lands worth net \$4,000 in the province which they represent, and must be worth \$4,000 above all debts. They must be residents of the province for which elected or of the electoral division in the Province of Quebec.

The Speaker is appointed by the Governor-General.

Since 1915 the numerical representation of the Senate by provinces is as follows: Prince Edward Island 4, Nova Scotia 10, New Brunswick 10, Quebec 24, Ontario 24, Manitoba 6, Saskatchewan 6, Alberta 6, British Columbia 6. Total 96.

TABLE OF DAYS FOR COUNTING INTEREST
TO FIND THE NUMBER OF DAYS FROM ANY DAY OF ANY
ONE MONTH TO THE SAME DAY OF ANY OTHER MONTH

From	Jan.	Feb.	Mar.	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.
To Jan...	365	334	306	275	245	214	184	153	122	92	61	31
Feb...	31	365	337	306	276	245	215	184	153	123	92	62
March	59	28	365	334	304	273	243	212	181	151	120	90
April...	90	59	31	365	335	304	274	243	212	182	151	121
May...	120	89	61	30	365	324	304	273	242	212	181	151
June...	151	120	92	61	31	365	335	304	273	243	212	182
July...	181	150	122	91	61	30	365	334	303	273	242	212
Aug...	212	181	153	122	92	61	31	365	334	304	273	243
Sept...	243	212	184	153	123	92	62	31	365	335	304	274
Oct...	273	242	214	183	153	122	92	61	30	365	334	304
Nov...	304	273	245	214	184	153	123	92	61	31	365	336
Dec...	334	303	275	244	214	183	153	122	91	61	30	365

N.B.—In leap year, if the last day of February comes between, add one day to the number in the table.

EXAMPLE:—How many days from May 10th to Sept. 13th? From the above table we get 123; add 3 for difference between 10 and 13, and we get 126, the number of days required.

FOREIGN EXCHANGE QUOTATIONS

The following are nominal quotations, based on rates available in London or New York and converted into Canadian terms at the mid-rate for sterling or par for United States Dollars, as furnished by the Foreign Exchange Division of the Bank of Canada. These quotations may be found useful in considering statistics and prices generally, but Canadian exporters are reminded that the kinds of currency which may

be accepted for exports to different countries are specifically covered by the Foreign Exchange Control Act and Regulations and that funds may sometimes be tendered in payment for exports, which cannot, in fact, be transferred to Canada. Both importers and exporters are advised to communicate with their bankers before completing financial arrangements for the sale or purchase of commodities, to ensure that the method of payment contemplated is not only possible but that it is in accordance with the Foreign Exchange Control Act and Regulations.

Country	Monetary Unit	Nominal Quotations Nov. 11 1947
Argentina	Peso	Off. .2977 Free .2485
Australia	Pound	3.2240
Belgium and Belgium Empire	Franc	.0228
Brazil	Cruzeiro	.0544
British West Indies (except Jamaica)	Dollar	.8396
Cuba	Peso	1.0000
Czechoslovakia	Koruna	.0200
Denmark	Krone	.2083
Egypt	Pound	4.1330
Eire	Pound	4.0300
Finland	Markka	.0073
France and French North Africa	Franc	.0084
French Empire—African	Franc	.0142
French Pacific possessions	Franc	.0201
Hong Kong	Dollar	.2518
India and Pakistan	Ruppee	.3022
Italy	Lira	.0028
Jamaica	Pound	4.0300
Mexico	Peso	.2059
Netherlands	Florin	.3769
New Zealand	Pound	3.2402
Norway	Krone	.2015
Palestine	Pound	4.0300
Portugal	Escudo	.0403
Spain	Peseta	.0916
Sweden	Krona	.2783
Switzerland	Franc	.2336
Union of South Africa	Pound	4.0300
United Kingdom	Pound	4.0300
United States	Dollar	1.0000

FLAGS FLOWN IN CANADA AND OVERSEAS

FLAG OF GOVERNOR GENERAL—In 1930 His late Majesty King George V approved the design of a Flag for the Governor General of Canada which would be symbolic of the position of the Governor General as the King's personal representative. The Flag so approved by His late Majesty is of the following description: "On a blue field, the Royal Crest,—the Imperial Crown proper, thereon a lion statant-guardant or, 'crowned proper'—subscribed 'CANADA' in black on a yellow scroll."

THE UNION JACK is the Flag to be flown by British subjects on land in all His Majesty's dominions. With the badge of a province it is the official flag of the Lieutenant-Governor of that province. The union or union jack, is the device on the king's colour of Canadian regiments. The union jack is flown on selected forts, armouries, drill halls and other buildings occupied by the Canadian army in Canada as designated from time to time in Canadian Army Orders.

(Refer also to paragraph "The Canadian Red Ensign").

THE CANADIAN RED ENSIGN, with the Shield of the Arms of the Dominion of Canada in the fly, was authorized by Admiralty Warrant of the 2nd February, 1892, to be used on board Canadian registered merchant vessels. Following the authorization of a new Coat of Arms for the Dominion of Canada in 1921, it was provided by Order in Council (P.C. 843, 26th April, 1922) that the Shield of the Arms of Canada appearing on the fly of the Canadian Red Ensign should be the Shield of the new Canadian Coat of Arms. In 1934, by Chapter 89 (1) of the Canada Shipping Act, Chapter 44, Statutes of Canada, 1934, statutory provision was made for the flying of the Canadian Red Ensign on ships of Canadian registry.

Canadian Army Orders provide that the Canadian Red Ensign may be flown, within or without Canada, when, at the discretion of the officer commanding a command, or Army Headquarters, the place or the occasion makes it desirable to fly a distinctive Canadian flag.

THE CANADIAN RED ENSIGN AS A NATIONAL FLAG

By Order in Council (P.C. 134, 26th January, 1924) the display of the Canadian Red Ensign was authorized from "all buildings owned or occupied by the Canadian Government and situated without Canada."

On Sept. 5, 1945, Order in Council P.C. 5888 was issued as follows:

"That, until such time as action is taken by Parliament for the formal adoption of a national flag, it is desirable to authorize the flying of the Canadian Red Ensign on Federal government buildings within as well as without Canada, and to remove any doubt as to the propriety of flying the Canadian Red Ensign wherever place or occasion may make it desirable to fly a distinctive Canadian flag;

Therefore, His Excellency the Governor General in Council, on the recommendation of the Prime Minister, is pleased to order and doth hereby order that the Red Ensign with the shield of the Coat of Arms of Canada in the fly (hereinafter referred to as "the Canadian Red Ensign") may be flown from buildings owned or occupied by the Federal government within and without Canada.

His Excellency in Council, on the same recommendation, is further pleased to declare and doth hereby declare that it shall be appropriate to fly the Canadian Red Ensign within and without Canada wherever place or occasion may make it desirable to fly a distinctive Canadian flag.

Nothing herein shall be deemed to alter in any way the provisions now in force with respect to the flying of the Blue Ensign with the shield of the Coat of Arms of Canada in the fly on Canadian Naval vessels and other government vessels, nor with respect to the Flying of the Canadian Red Ensign on Canadian Merchant vessels."

COMMITTEE TO CONSIDER A NATIONAL FLAG—On March 26, 1946 the Prime Minister, Mr. Mackenzie King moved in the House of Commons that a joint committee of the Senate and the House of Commons be appointed to consider and report upon a suitable design for a distinctive national flag. This committee presented its final report on July 12, 1946; the following recommendation was made: "Your Committee recommends that the National Flag of Canada should be the Canadian red ensign with a maple-leaf in autumn golden colors in a bordered background of white replacing the coat-of-arms in the fly; the whole design to be so proportioned that the size and position of the maple-leaf in relation to the Union Jack in the Canton will identify it as a symbol distinctive of Canada as a nation."

Up to December, 1947, no further action has been taken by the Parliament of Canada towards the adoption of a distinctive Canadian Flag.

THE CANADIAN BLUE ENSIGN, with the Shield of the Arms of the Dominion of Canada in the fly, is used on the Jack staff of all ships and vessels of the Royal Canadian Navy and has also been adopted as the official flag for vessels in the Canadian Government Service. Ships operated by provincial government departments, ships and yachts attached to Royal Yacht Clubs in Canada, and merchant ships carrying a specified number of naval reservists as part crew, may wear the Canadian Blue Ensign on authority of a Warrant to do so, issued by the Minister of National Defence.

WHITE ENSIGN—Under agreements made between the Canadian Government and the Government of the United Kingdom at the Imperial Conference 1911, Ships of War of the Dominion of Canada hoist at the stern the White Ensign as a symbol of the authority of the Crown.

NAVAL BOARD FLAG—In 1943, approval was given to a flag to be flown by the Naval Board of Canada. The design is: The Admiralty anchor in gold in the centre of the flag, on red and blue, bisected diagonally with the blue portion nearest the staff, and the red portion uppermost. The flag is to be flown night and day, from Naval Service Headquarters, struck only when the Board, as a whole, is absent.

R.C.A.F. ENSIGN—The flag has a light blue background with the Union Jack in the canton next the staff. In the centre of the fly (away from the staff) is a red maple leaf on a white roundel superimposed on a dark blue roundel.

CANADIAN ARMY BADGE. A new badge for the Canadian Army was approved in 1947 by His Majesty the King. This badge is for the use of the Canadian Army as a whole and will replace the present Coat of Arms on army stationery, publications, etc. The following is a description of the approved design: Three hard maple leaves conjoined on one stem, red; upon two Crusader's swords saltirewise points upwards, blade and grip in natural colours, guards and pommels gold; ensigned with the Imperial Crown.

FOREIGN EXCHANGE CONTROL BOARD

REGULATIONS RE IMPORT AND EXPORT OF GOODS, ETC.

The following is a summary of the Foreign Exchange Control Act and Regulations which came into force on January 1, 1947 in so far as they relate to the importation of goods into Canada and the export of goods from Canada. Those requiring full information should apply to a Collector of Customs and Excise, chartered bank, or to the Foreign Exchange Control Board, Ottawa, or its offices in Montreal, Toronto, Vancouver, and Windsor.

BUYING OR SELLING FOREIGN EXCHANGE

All such transactions must be through an authorized dealer, which term includes all chartered banks.

The personnel and address of the Foreign Exchange Control Board are given elsewhere in this volume; see index.

STERLING TRANSACTIONS

Under United Kingdom exchange control regulations, sterling normally may be transferred to Canada only from sterling area countries and may be transferred from Canada only to such countries. "Sterling area countries" are the United Kingdom, the British Dominions and Empire (excluding Canada and Newfoundland), British mandated territories, protectorates and protected states, Iraq, Transjordan, Iceland and the Faroe Islands.

IMPORTS

1. General

The procedure described in this Article is designed primarily to ensure that when payments are made to non-residents, either in foreign exchange or Canadian dollars, for the purchase of goods, goods to the value of the payments are in fact brought into Canada.

2. Currency of Payment for Imports

(a) In general, a resident of Canada who buys goods which have been or are to be imported into Canada within ninety days may make payment for the fair value of the goods in appropriate currency as indicated below:

(i) Imports from sterling area countries:

(1) Sterling paid to a resident of a sterling area country; or

(2) Canadian dollars paid to a resident of a sterling area country or a special arrangement country referred to in (ii) below.

For the list of sterling area countries, see "Sterling Transactions" above.

(ii) Imports from special arrangement countries:

(1) Canadian dollars paid to a resident of a special arrangement or sterling area country; or

(2) United States dollars.

"Special arrangement countries" are Egypt, Anglo-Egyptian Sudan, Belgium, Luxembourg, Belgian Congo, Ruanda-Urundi, Czechoslovakia, France and the French Empire, Netherlands and Netherlands West and East Indies and Norway.

(iii) Imports from United States dollar area countries:

(1) United States dollars; or

(2) Canadian dollars.

"United States dollar area countries" are all those other than sterling area and special arrangement countries.

(b) Special authority from the Foreign Exchange Control Board is necessary before an importer may obtain or use U.S. dollars, or transfer Canadian dollars to a resident of a United States dollar area country to pay for goods which have been or are to be exported to a sterling area or special arrangement country unless

(i) the goods have been or are to be processed in Canada; or

(ii) payment for the export has been or is to be received by the Canadian exporter in U.S. dollars.

3. Import Procedure

(a) Except as noted in subparagraph (b) where Customs entry for goods imported into Canada is made on Customs Entry Form B.1 (Entry for Home

Consumption), B.5 (Entry for Warehouse), or B.11 (Bill of Sight or Sight Entry), an importer is required to submit F.E.C.B. Form E to Customs. Form E is designed to be made out as one of the set of Customs forms. When the Customs entry is passed, the Collector of Customs and Excise approves the related Form E and returns it to the importer as evidence for the importer to produce to his bank that goods to the value stated have been imported.

(b) Form E will not be submitted to nor approved by Customs for:

(i) goods shipped to Canada from or originating in Newfoundland;

(ii) goods re-entered for warehouse (Form B.5) after having been transferred from one port in Canada to another port in Canada on Customs Form B.10 (Removal Entry);

(iii) an amending or perfecting entry;

(iv) periodical publications;

(c) Supplies of Form E are available at Customs Offices.

(d) Where Customs Import Entry is made otherwise than on Customs Form B.1, B.5, or B.11—usually imports valued at less than \$100—the importer is required to obtain from Customs in place of Form E, a certified copy of the Customs form or invoice used in clearing the goods through Customs.

4. Payment Procedure

A resident of Canada desiring to obtain U.S. dollars, sterling or other foreign exchange or to pay Canadian dollars to a non-resident in settlement for imports is required to apply to his bank for a permit. The application is to be made on F.E.C.B. Form F or G, respectively (unless the amount is \$25 or £25 or less) and is to be supported by the Form E covering the importation of the goods or, where Form E was not required, the Customs document referred to in par. 3 (d). Where application for foreign exchange or to pay Canadian dollars is made before the goods are imported, Form E is to be surrendered to the bank, or the other Customs documents are to be exhibited to it, as soon as importation is made. The bank "matches" Forms F or G covering payments for imports with Forms E or other Customs documents evidencing the importation of the goods.

In the later printings of Form E provision is made whereby an application to a bank for foreign exchange to settle in full for goods already imported may be made on the back of the Form E itself. Where this is done, an application on Form F is not necessary.

EXPORTS

1. General

The procedure described in this Article is to ensure that when goods are exported from Canada, payment of their value is received by the exporter in an appropriate currency and, in the case of foreign exchange, is sold to an authorized dealer and thereby made available to the Board.

2. Currency of Payment for Exports

(a) In general, a resident of Canada who sells goods which have been or are to be exported from

Canada to a country other than Newfoundland is required to obtain payment of the fair value within six months of shipment in an appropriate currency as indicated below:

(i) Exports to Sterling Area Countries:

(1) Sterling;

(2) Canadian dollars paid from a bank account in Canada of a resident of (including a bank in) a sterling area country or a special

arrangement country referred to in (b) below; or

(3) United States dollars.

"Sterling area countries" are the United Kingdom, the British Dominions and Empire (excluding Canada and Newfoundland), British mandated territories, protectorates and protected states, Iraq, Transjordan, Iceland and the Faroe Islands.

(ii) *Exports to Special Arrangement Countries:*

(1) United States dollars; or

(2) Canadian dollars paid from a bank account in Canada of a resident of (including a bank in) a special arrangement or sterling area country.

"Special arrangement countries" are Egypt, Anglo-Egyptian Sudan, Belgium, Luxembourg, Belgian Congo, Ruanda-Urundi, Czecho-slovakia, France and the French Empire, Netherlands and Netherlands West and East Indies and Norway.

(iii) *Exports to United States Dollar Area Countries: United States Dollars*

"United States dollar area countries" are all those other than sterling area and special arrangement countries.

(b) Exporters should note that U.S. dollars may not ordinarily be obtained or used, or Canadian dollars transferred to a resident of a United States dollar area country, to pay for goods which have been or are to be imported for re-export, without processing in Canada, to a sterling area or special arrangement country.

3. *Export Procedure*

Except in those cases where a Customs Export Entry is ordinarily not required (e.g. gifts up to \$25 in value, other shipments up to \$5 in value, travellers' baggage and effects etc.), combined Customs Export Entry and F.E.C.B. Form B.13-B is to be prepared by the exporter and delivered to the Collector of Customs and Excise at the port of exit of the goods. The exporter should hand Form B.13-B to the carrier accepting the goods for export, or if the export is by mail, to the Postmaster, for forwarding to the Collector of Customs and Excise. Three copies of the form are required for exports to Newfoundland and five copies in other cases. Where the terms of payment are in accordance with the Foreign Exchange Control Act and Regulations, the Collector (or the Postmaster) approves the Form B.13-B on behalf of the Board and sends a copy of the form to the exporter's bank.

Supplies for Form B.13-B are available at Customs Offices.

4. *Proceeds of Exports*

A resident of Canada who has or receives payment of any U.S. dollars, sterling or other foreign exchange is required to offer it for sale to his bank. F.E.C.B. Form C, copies of which are available at banks, is to be completed covering a sale to a bank of exchange arising from the sale of goods which have been or are to be exported where the amount is more than \$100 or \$25. This form is then "matched" by the bank with the copy of Form B.13-B covering the export, which the bank has received or will receive from Customs. When an exporter receives payment for an export to a "special arrangement country" in Canadian dollars, the exporter's bank is notified

by the bank having the account from which the payment was made, and a similar "matching" procedure is followed.

5. *Exports for which No Settlement Has Been or Will Be Received*

The prior approval of the Board or an authorized dealer of the Board is required in Section P of Form B.13-B for exports to countries other than Newfoundland for which no settlement has been made except in the following cases:

(a) Goods which, if being imported into Canada, would be entitled to entry under Customs tariff item 706 (including goods the property of persons accorded diplomatic privileges or of the office to which they are attached) or item 707 (goods the property of the Governor General) or item 708 (goods the property of the Imperial Government and goods exported to officers or men of the Royal Navy).

(b) Travellers' samples.

(c) Printing plates, electrotypes, matrices and similar articles used in the printing trade if being exported without charge by or for use in newspapers or periodicals, or re-exported after having been imported without charge by or for use in newspapers or periodicals.

(d) Goods of no commercial value, including samples exported for test and samples re-exported after having been imported for test.

(e) Goods exported temporarily for repairs adjustments or to be tested, such that on return to Canada they will be eligible for entry on payment of duty on the value of repairs, adjustments or tests only.

(f) Properly identified empty containers or covers which are to be returned to Canada for entry under item 709 of the Customs tariff.

(g) Animals and articles, the property of non-residents, entered ex-warehouse for export after having been imported for exhibition or convention purposes.

(h) Vessels, aircraft or vehicles operating internationally except in respect of the last exportation from Canada of any such vessel, aircraft or vehicle which changes its ownership or ceases to operate internationally.

(i) Imported periodicals or covers of imported periodicals being re-exported from Canada.

(j) Stores, equipment and supplies exported by a railway company which operates lines in both Canada and elsewhere, provided that such stores, equipment and supplies are being exported for its own use and are not being exported for sale outside Canada.

(k) Household furniture, personal effects, professional instruments and tools of trade, passenger automobiles, bicycles and motorcycles exported by or for an individual on change of domicile, solely for the owner's or his immediate family's use and not for sale; and

(l) Gifts up to a value not exceeding \$100 per shipment.

6. *Special Permits*

The procedure outlined above in paragraphs 3 and 4 does not apply to exporters who carry out their transactions under BD and NS permits issued by the Board.

CANADIANS TRAVELLING ABROAD

UNITED STATES IMMIGRATION REGULATIONS

The United States Immigration laws apply equally to all persons not citizens of the United States on each occasion of their entry into the United States.

Every person desiring to enter the United States for any purpose whatever, even for a limited time, must have (1) a passport from the Government to which such person owes allegiance, and (2) a visa issued by an American Consular officer; excepting Canadians and British subjects having Canadian "Domicile" who may enter without passports under certain conditions (for details see below).

Visas are of two kinds: (1) Immigration visas, which are for permanent or indefinite residence in the United States, and (2) Non-immigration visas, which

are for temporary entry into the United States for definite short periods for business, pleasure, transit through, et cetera.

In connection with an application for a non-immigrant visa, native born or naturalized British subjects who are legal permanent residents of the Dominion may present, in lieu of a valid passport, an expired British or Canadian passport, a valid or expired United States non-resident aliens' border crossing identification card, or a birth or Canadian naturalization certificate. A valid passport is required however in connection with all applications for consular immigration visas.

American citizens do not require passports to reenter the United States but must satisfy the immigration officials that they are in fact United

States citizens. Any person who has been legally admitted to the United States but who has not become an American citizen, and who desires to visit outside the United States, should obtain a reentry permit or a resident alien's border crossing card from the immigration authorities *before* leaving the United States.

**BORDER CROSSING REGULATIONS
CANADIAN CITIZENS AND BRITISH SUBJECTS
HAVING "CANADIAN DOMICILE"**

Canadian citizens may be admitted to the United States from Canada for a period of less than 6 months without passports, visas or border-crossing cards, if the purpose of their visit is business or pleasure, upon presenting to the United States Immigration Officer satisfactory evidence of their identity and citizenship.

British subjects domiciled in Canada may be admitted without passport or visa for a maximum period of 29 days.

Satisfactory evidence of identity and nationality would comprise Canadian or British passports, whether valid or expired, or a border crossing identification card issued subsequent to November 13, 1941, whether valid or expired, Canadian birth or baptismal certificates, or Canadian certificates of naturalization.

In addition, everyone should be in possession of evidence establishing that he is in fact a bona fide temporary visitor going for less than 6 months. Letters of reference from the applicant's employer or husband's employer, or bank manager if in business for self, are the most satisfactory. Those who cannot obtain one of the documents referred to above may call in person or write to the nearest U.S. Consulate or U.S. Immigration and Naturalization Service Office for further information. American consulates are located in Canada at the following places: Calgary and Edmonton, Alta.; Vancouver and Victoria, B.C.; Winnipeg, Man.; St. John and St. Stephen, N.B.; Halifax and Fredericton, N.S.; Fort William, Hamilton, Niagara Falls, Sarnia, Toronto, Ottawa, and Windsor, Ont.; Montreal and Quebec City, Quebec; and Regina, Sask. Offices of the United States Immigration and Naturalization Service are located in all large cities in the United States; at all border ports of entry to the United States; and IN CANADA at the following places: Sidney, Vancouver, and Victoria, B.C.; Winnipeg, Man.; St. John, N.B.; Halifax, N.S.; Toronto, Ont.; Montreal and Quebec City, P.Q.

CANADIAN PASSPORT INFORMATION

Passports are issued in Canada at the Passport Office, Department of External Affairs, Ottawa.

They are good for five years and are renewable for one period of five years. Fee for a passport is \$5.00 and for renewal \$2.00.

Passports already issued continue to be valid until the date on which they expire, and may be renewed if issued less than ten years ago.

Canadians travelling to the United States for six months or less do not need a passport.

Canadians travelling to the United States for more than six months must have a visa from a United States Consul.

Canadians travelling to other countries must have a visa from the Consul of the country in question placed on their Canadian passports.

Canadians travelling anywhere outside Canada may need a travel permit from the Foreign Exchange Control Board. See elsewhere on this page.

Canadians wishing to travel in or through the occupied countries (Germany, Austria, Japan, Korea) must have military permits for which application should be made to the Department of External Affairs, Ottawa.

British subjects, who are not Canadians, may obtain passports at the Passport Office or have their British passports renewed there, except British subjects who are citizens of Eire, the Union of South

Africa, Australia and New Zealand. These persons should make application for passports or renewal to the High Commissioners for their countries in Ottawa.

Canadians in British Commonwealth countries may obtain passports or renewals at the Offices of the High Commissioners for Canada in the respective countries.

Canadians in other countries may procure passports at the Canadian Embassy, Legation or Consulate, or if these are not represented, at the British Consular offices.

**FOREIGN EXCHANGE CONTROL ACT
REGULATIONS RE FOREIGN CURRENCY**

RESIDENTS OF CANADA

Under the Foreign Exchange Control Act, every resident of Canada, other than a chartered bank, who owns or possesses foreign exchange or is entitled to a right to immediate payment of foreign exchange is required to offer it for sale to a bank in Canada. The only exceptions are that foreign banknotes and coin having a value not exceeding \$10 in the ownership or possession of a resident, and foreign exchange acquired or held by a resident pursuant to a regulation or permit, need not be sold to a bank. Similarly, a resident is required to apply to a bank in Canada, or other agent of the Foreign Exchange Control Board, for any foreign exchange he requires. United States citizens who are permanent residents of Canada are regarded as residents of Canada for purposes of exchange control but a resident who is a citizen of the United States and not also a British subject may apply to the Foreign Exchange Control Board for Canada freely, but may not take more currency out of Canada than they brought in.

NON-RESIDENTS OF CANADA—TOURISTS

In general, Canadian dollar bank balances in Canada of non-residents may be withdrawn in Canadian funds only, and foreign currency is not furnished at the official rates of exchange in Canada. Income from Canadian sources such as bank interest, interest and dividends on Canadian securities, net salaries earned in Canada and net rentals on property owned in Canada may be remitted to non-residents in foreign currency. In so far as foreign exchange control is concerned, non-resident tourists may enter or leave Canada freely, but may not take more currency out of Canada than they brought in.

**TRAVEL OUTSIDE OF CANADA
United States**

On application to a Canadian bank or other agent of the Foreign Exchange Control Board, a resident of Canada may obtain up to \$150 per annum in U.S. dollars for expenses in connection with travel to the United States and other non-sterling area countries. In addition a resident may obtain up to \$10 U.S. per month in U.S. dollars for visits to the United States on which he will not be taking out of Canada more than a total of \$25 including not more than \$10 in U.S. currency. Where the travel is necessary for genuine health or educational reasons, the traveller may obtain more than the annual allotment of \$150 in U.S. dollars. Any reasonable amounts of U.S. dollars may be obtained for business travel.

Sterling Area

For travel expenditures in sterling area countries such as the United Kingdom and British West Indies, applications are normally approved for any reasonable amounts of sterling or transfers of Canadian dollars.

Travel Permit

A travel permit on Form H must be obtained from the bank or other agent and surrendered to Customs at the time a resident traveller is leaving Canada, unless the total value of banknotes, coin and travellers' cheques in the travellers' possession does not exceed \$25 and not more than \$10 of the total is foreign banknotes and coin and travellers' cheques payable in foreign currency.

REPRESENTATIVES IN CANADA OF THE GOVERNMENTS OF THE BRITISH COMMONWEALTH

HIGH COMMISSIONER FOR THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND

OTTAWA—*High Commissioner for the United Kingdom*, Hon. Sir Alexander Clutterbuck, K.C.M.G., M.C.; *Deputy High Commissioner*, J. J. S. Garner; *Economic Adviser*, A. M. Wiseman, C.M.G., M.C.; *Naval Adviser*, Capt. R. L. B. Cunliffe, C.B.E., R.N.; *Army Adviser*, Brig. E. C. Colville, D.S.O.; *Air Adviser*, Air Vice-Marshal D. V. Carnegie, C.B.E., A.F.C.; *Information Adviser*, G. Vincent; *Senior Secretary*, G. W. Tory; *Secretary (Finance)*, G. R. Bell; *Secretary (Information)*, P. H. Bennett; *Secretary (Commerce)*, A. R. Bruce; *Chief Clerk and Accountant*, R. J. Jenkins.

UNITED KINGDOM TRADE COMMISSIONERS IN CANADA

United Kingdom Senior Trade Commissioner, A. M. Wiseman, C.M.G., M.C., 56 Sparks St., Ottawa, Ont.
United Kingdom Trade Commissioner for Quebec, R. Keith Jopson, O.B.E., 1,111 Beaver Hall Hill, Montreal, Que.
United Kingdom Trade Commissioner for the Maritime Provinces, W. D. Lambie, 1,111 Beaver Hall Hill, Montreal, Que.
United Kingdom Trade Commissioner for Ontario, J. Paterson, 67 Yonge St., Toronto, Ont.
United Kingdom Trade Commissioner for Manitoba, Saskatchewan and North-West Ontario, W. G. Coventry, 703 Royal Bank Bldg., Winnipeg, Man.
United Kingdom Trade Commissioner for Alberta and British Columbia, H. Oldham, 850 Hastings Street West, Vancouver, B.C.

THE HIGH COMMISSIONER FOR THE COMMONWEALTH OF AUSTRALIA

114 Wellington Street, Ottawa

High Commissioner for the Commonwealth of Australia, The Right Honourable Francis Michael Forde; *Official Secretary*, Mr. Stewart Jamieson, M.A.; *Assistant Official Secretary*, Jr. L. J. Lawrey, B.A.; *Australian Government Trade Commissioner*, Vancouver, B.C., Mr. Frederick R. Gullick; *Press Attache*, Mr. Mel Pratt.

THE HIGH COMMISSIONER FOR THE UNION OF SOUTH AFRICA

15 Sussex Street, Ottawa

High Commissioner, Hon. Dr. P. R. Viljoen, M.C.; *Secretary*, Mr. H. Neethling; *Commercial Secretary*, Mr. J. H. Brand; *Assistant Secretary*, Mr. N. J. Best.

THE HIGH COMMISSIONER FOR THE DOMINION OF NEW ZEALAND

107 Wurttemberg St., Ottawa

High Commissioner, Hon. James Thorn.
Official Secretary, C. A. Sharp.
Assistant Secretary, W. L. Middlemass.
New Zealand Trade Commissioner, J. A. Malcolm, 609 Sun Life Building, Montreal.

THE HIGH COMMISSIONER FOR IRELAND

140 Wellington Street, Ottawa

High Commissioner, Hon. John J. Hearne, S.C. *Official Secretary*, Eamonn L. Kennedy.

TRADE COMMISSIONER FOR THE BRITISH WEST INDIES AND BRITISH GUIANA

Commissioner: Mr. C. Rex Stollmeyer, 37 Board of Trade Building, Montreal. *Asst. Commissioner*, Mr. Randal Dumoret.

Territory includes:—Trinidad & Tobago; Barbados; British Guiana; Jamaica; Antigua; St. Kitts-Nevis; Montserrat; The British Virgin Islands; Grenada; St. Vincent; St. Lucia; Dominica. (There is no other Trade Commissioner for the West Indies in Canada).

INDIA GOVERNMENT TRADE COMMISSIONER

Royal Bank Bldg., Toronto

Trade Commissioner for the Dominion of Canada and Newfoundland, Mr. M. R. Ahuja, O.B.E.,
Publicity Officer to the Trade Commissioner, Mr. P. L. Bhandari.

REPRESENTATIVES IN CANADA OF OTHER COUNTRIES

(The correct form of address to an Ambassador is: "Your Excellency"; to the head of a Legation: "Sir".)

DIPLOMATIC AND CONSULAR REPRESENTATIVES OF THE UNITED STATES IN CANADA

OTTAWA—UNITED STATES EMBASSY, 100 WELLINGTON STREET

Ambassador Extraordinary and Plenipotentiary—Hon. Ray Atherton.

American Minister—Julian F. Harrington.

Counsellor for Economic Affairs—Col. H. M. Bankhead.

Military Attaché—Colonel Raymond E. S. Williamson.

Military Air Attaché—Colonel Jack C. Hodgson.

Naval Attaché and Naval Attaché for Air—Captain John Raby.

Commercial Attaché—Homer S. Fox.

Acting Commercial Attaché—E. J. McLaughlin.

Civil Air Attaché—George S. Roper.

Attaché—Dana Doten.

Agricultural Attaché—F. A. Flood.

Second Secretary and Consul—John C. Shillock, Jr.

Second Secretary and Consul—T. B. Saunders, Jr.

Assistant Military Attaché—Lieut.-Colonel August Schomberg.

Assistant Military Attaché—Lieut.-Colonel Harold L. Richey.

Asst. Naval Attaché and Asst. Naval Attaché for Air—Commander Isaiah M. Hampton.

Assistant Military Attaché—Col. Sherwood E. Buckland.

Assistant Commercial Attaché—Oliver B. North.

Assistant Agricultural Attaché—Roy O. Westley.

Third Secretary and Vice Consul—Paul F.

DuVivier.

Consul, George C. Minor.

Vice-Consul—Girvan Teall.

Vice-Consul—Miss D. T. Brown, Jay F. Steinmetz.

(For other U.S. Consuls, see page 342)

EMBASSY OF BELGIUM

Ambassador: A Paternotte de La Vaillée.
Counsellor: Maurice Heym.
First Secretary: Louis Couvreur.
Military Attaché: Major J. Ducq.
Civil Air Attaché: Lt.-Col. J. Verhaegen.
Ottawa Chancery: 395 Laurier Avenue East.

BRAZILIAN EMBASSY

400 Wilbrod Street, Ottawa

Ambassador Extraordinary and Plenipotentiary, Dr. Acyr do Nascimento Paes, (April 26, 1946), 400 Wilbrod Street.
Air Attaché, Brigadier Ivan Carpenter Ferreira.
Commercial Counsellor, Mr. Caio de Lima Cavalcanti, 178 Laurier Ave. E.
Third Secretary, Mr. Heitor Bastos Tigre, 10, Goulburn Avenue.
Commercial Attaché, Mr. Antonio Garcia de Miranda Netto, 662a Rideau Street.

EMBASSY OF CHILE

Ambassador, His Excellency General Arnaldo Carrasco, (June 5, 1947) Residence 190 Buena Vista Road, Rockcliffe, Ottawa. Business Address, Room 215, 56 Sparks St., Ottawa.
First Secretary, Mr. Carlos García de la Huerta.
Second Secretary, Mr. Carlos Croharé.

EMBASSY OF THE REPUBLIC OF CHINA

(Date of Establishment—February 26, 1944)

201 Wurttemberg St., Ottawa.

Ambassador Extraordinary and Plenipotentiary— Dr. Liu Chieh.
Acting Secretary and Air Attaché— Major Chow Sik-Nin.
Third Secretaries— Dr. Chiachen Clarence Chu, Lu Tsung-Yu.
Attaches— Liu Te-Yen, Shen Tseh Shin.
Chancellor— Chow Woh.

(The style generally used for communications to the Chinese Ambassador is the following: His Excellency Dr. Liu Chieh, Ambassador of the Republic of China to Canada. In speech the Chinese Ambassador is addressed as Dr. Liu.)

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Officer of Mission: C. W. McLean.

BRITISH MINISTRY OF PENSIONS

HEADQUARTERS: JOURNAL BUILDING,
QUEEN STREET, OTTAWA
Ministry Representative: Mr. George H. Bowler,
O.B.E.
Assistant Ministry Representative: Mr. M. Brooks.

UNITED KINGDOM MISSIONS IN UNITED STATES

British Admiralty Delegation, 1910 K Street, N.W.,
Washington, D.C.
British Army Staff, 1910 K Street, N.W., Washing-
ton, D.C.; New York Office, 25 Broadway.
British Commonwealth Scientific Office, 1785 Massa-
chusetts Ave., N.W., Washington, D.C.
British Information Services, 30 Rockefeller Plaza,
New York City; Washington, D.C. Office, 907-
15 St. N.W., Chicago, Ill. Office, 360 North
Michigan Ave. San Francisco, Cal. Office, 391
Sutter St.
British Food Mission, 1800 K Street, N.W., Washing-
ton, D.C.
British Supply Office, 1785 Massachusetts Ave.,
N.W., Washington, D.C. New York Office, 43
Exchange Place.

Royal Air Force Delegation, 1785 Massachusetts^s
Ave., N.W. Washington, D.C.
United Kingdom Treasury Delegation, 1205-15 St.
N.W., Washington, D.C. 1800 K Street, N.W.,
Washington, D.C.

OTHER BRITISH EMPIRE ORGANIZATIONS
IN U.S.A.

India Supply Mission, 635 F Street, N.W., Washing-
ton, D.C.
New Zealand Supply Mission, 1800 K Street, N.W.,
Washington, D.C.
Union of South Africa Government Supply Office:
907-15 St. N.W., Washington, D.C.

LIEUTENANT-GOVERNORS OF PROVINCES FROM 1867

(Lieutenant-Governors are styled "His Honour" during office, and "Honourable" for life.)

ONTARIO

Name.	Date of Commission.	Name.	Date of Commission.
Major-Gen. H. W. Stisted.....	July 1, 1867	Sir John M. Gibson.....	Sept. 22, 1908
W. P. Howland.....	July 14, 1868	Lieut.-Col. Sir John S. Hendrie.....	Sept. 26, 1914
John W. Crawford.....	Nov. 5, 1873	L. H. Clarke.....	Nov. 27, 1919
D. A. Macdonald.....	May 18, 1876	Col. Henry Cookshut (died Nov. 26, 1944).....	Sept. 10, 1921
John Beverly Robinson.....	June 30, 1880	Wm. Donald Ross (died June 25, 1947)	Dec. 20, 1926
Sir Alexander Campbell.....	Feb. 8, 1887	Col. Herbert A. Bruce, R.A.M.C., M.D., F.R.C.S.....	Oct. 25, 1932
Sir George A. Kirkpatrick.....	May 28, 1892	Albert Matthews, LL.D.....	Nov. 28, 1937
Sir Oliver Mowat.....	Nov. 18, 1897	Ray Lawson, O.B.E.....	Dec. 26, 1946
Sir William Mortimer Clark.....	April 20, 1903		

QUEBEC

Sir N. F. Belleau.....	July 1, 1867	Sir Pierre Evariste Leblanc.....	Feb. 9, 1915
Sir N. F. Belleau.....	*Jan. 31, 1868	Right Hon. Sir Charles Fitzpatrick... (died June 17, 1942)	Oct. 21, 1918
René Edouard Caron.....	Feb. 11, 1873	Louis P. Brodeur.....	Oct. 31, 1923
Luc Letellier de St. Just.....	Dec. 15, 1876	Narcisse Pérodeau.....	Jan. 8, 1924
Théodore Robitaille.....	July 26, 1879	Sir Lomer Gouin.....	Dec. 31, 1928
L. F. R. Masson.....	Oct. 4, 1884	Henry George Carroll, K.C., LL.B., LL.D. (died Aug. 20, 1939)	Apr. 2, 1929
A. R. Angers.....	Oct. 24, 1887	Esioff Leon Patenaude, P.C., K.C.....	Apr. 29, 1934
Sir J. A. Chapleau.....	Dec. 5, 1892	Major-Gen. Sir Eugene Marie Joseph Fiset, K.B., C.M.G., D.S.O., M.D. (Second Term).....	Dec. 30, 1939
A. R. Jetté.....	Jan. 20, 1898		June 20, 1945
Sir Louis A. Jetté.....	*Feb. 1, 1903		
Sir Charles A. P. Pelletier.....	Sept. 15, 1908		
Sir François Langelier.....	May 5, 1911		

NOVA SCOTIA

Lieut.-Gen. Sir W. F. Williams.....	July 1, 1867	James D. McGregor.....	Oct. 13, 1910
Major-Gen. Sir C. Hastings Doyle.....	Oct. 18, 1867	David MacKeen.....	Oct. 19, 1915
Lieut.-Gen. Sir C. Hastings Doyle.....	*Jan. 31, 1868	McCallum Grant.....	Nov. 29, 1916
Sir E. Kenny (acting).....	May 31, 1870	McCallum Grant.....	*Mar. 21, 1922
Joseph Howe.....	May 1, 1873	Jas. Robson Douglas.....	Jan. 12, 1925
Sir Adams G. Archibald.....	July 4, 1873	Jas. Cranwick Tory (died, 1944).....	Sept. 14, 1925
Matthew Henry Richey.....	July 4, 1883	Frank Stanfield.....	Nov. 19, 1930
A. W. McLellan.....	July 9, 1888	Walter H. Covert, K.C.....	Oct. 5, 1931
Sir Malachy Bowes Daly.....	July 11, 1890	Robert Irwin (died June 13, 1941)	Apr. 7, 1937
Sir Malachy Bowes Daly.....	*July 29, 1895	Frederick F. Mathers (died Apr. 14, 1947).....	May 31, 1940
Alfred G. Jones.....	July 26, 1900	Lieut.-Col. Henry E. Kendall, M.D.....	Nov. 17, 1942
Duncan C. Fraser.....	Mar. 27, 1906	John Alex. Doug McCurdy, M.B.E.....	Aug. 12, 1947

NEW BRUNSWICK

Major-Gen. C. Hastings Doyle.....	July 1, 1867	Jabez B. Snowball.....	Jan. 30, 1902
Col. F. P. Harding.....	Oct. 18, 1867	L. J. Tweedie.....	Mar. 2, 1907
L. A. Wilnot.....	July 14, 1868	Josiah Wood.....	Mar. 6, 1912
Samuel Leonard Tilley.....	Nov. 5, 1873	G. W. Ganong.....	June 29, 1916
E. Barron Chandler.....	July 16, 1878	William Pugsley.....	Nov. 6, 1917
Robert Duncan Wilnot.....	Feb. 11, 1880	William Frederic Todd.....	Feb. 24, 1923
Sir Samuel Leonard Tilley.....	Oct. 31, 1885	Maj.-Gen. Hugh Havelock McLean, K.C., V.D., LL.D.....	Dec. 11, 1928
John Boyd.....	Sept. 21, 1893	Col. Murray MacLaren (died, 1943)....	Feb. 5, 1935
John J. Fraser.....	Dec. 20, 1893	William G. Clark.....	Mar. 5, 1940
A. R. McLellan.....	Dec. 9, 1896	David Laurence MacLaren, P.C.....	Nov. 1, 1945

MANITOBA

A. G. Archibald.....	May 20, 1870	Sir D. H. McMillan.....	*May 11, 1906
Francis Goodsall Johnson.....	April 9, 1872	Sir D. C. Cameron.....	Aug. 1, 1911
Alexander Morris.....	Dec. 2, 1872	Sir James A. M. Aikins.....	Aug. 8, 1916
Joseph Ed. Cauchon.....	Oct. 8, 1877	Sir James A. M. Aikins.....	*Oct. 17, 1921
James C. Aikins.....	Sept. 29, 1889	Lt.-Col. Theodore Arthur Burrows.....	Oct. 9, 1926
J. C. Schultz.....	July 1, 1888	James Duncan McGregor.....	Jan. 25, 1929
J. C. Patterson.....	Sept. 2, 1895	William Johnston Tunper, K.C.....	Dec. 1, 1934
Sir D. H. McMillan.....	Oct. 10, 1900	Roland Fairbairn McWilliams, K.C. ..	Nov. 1, 1940

LIEUTENANT-GOVERNORS OF PROVINCES FROM 1867—*Continued*

BRITISH COLUMBIA

J. W. Trutch	July 5, 1871	T. W. Paterson	Dec. 3, 1909
Albert Norton Richards	June 27, 1876	Sir Frank S. Barnard	Dec. 5, 1914
Clement F. Cornwall	June 4, 1881	Col. E. G. Prior	Dec. 9, 1919
Hugh Nelson	Feb. 8, 1887	Walter C. Nichol	Dec. 24, 1920
Edgar Dewdney	Oct. 17, 1892	Robt. Randolph Bruce	Jan. 21, 1926
Thomas R. McInnes	Nov. 18, 1897	John Wm. Fordnam Johnson	July 18, 1931
Sir Henri G. Joly de Lotbinière	June 21, 1900	Eric Werge Hamber, B.A.	Apr. 29, 1936
James Dunsmuir	May 11, 1906	Lt.-Col. William Culham Woodward	Aug. 29, 1941
		Col. Charles Arthur Banks	Oct. 1, 1946

PRINCE EDWARD ISLAND

W. C. F. Robinson	June 10, 1878	Benjamin Rogers	June 1, 1910
Sir Robert Hodgson	July 4, 1874	A. C. Macdonald	June 3, 1916
Thomas H. Haviland	July 10, 1879	Murdoch McKinnon (died Oct. 12, 1944)	Sept. 2, 1919
Andrew Archibald Macdonald	July 19, 1884	Frank R. Heartz	Sept. 8, 1924
Jedediah S. Carvell	Sept. 2, 1889	Charles Dalton	Nov. 19, 1930
Geo. Wm. Howland	Feb. 21, 1894	George Desbrisay De Blois	Dec. 28, 1932
P. A. MacIntyre	May 23, 1899	Bradford W. Le Page	Sept. 11, 1939
D. A. McKinnon	Oct. 3, 1904	Joseph A. Bernard	May 18, 1945
*Second Term.			

SASKATCHEWAN

A. E. Forget	Aug. 24, 1905	Lt.-Col. Hugh Edwin Munroe, O.B.E., M.D.C.M., F.A.C.S.	Mar. 31, 1931
Geo. W. Brown	Oct. 5, 1910	(died March 12, 1947)	
Sir Richard Stuart Lake	Oct. 6, 1915	Archibald Peter McNab	Sept. 10, 1936
Henry Wm. Newlands, K.C.	Feb. 17, 1921	(died April 29, 1945)	
Henry Wm. Newlands, K.C.	*Feb. 22, 1926	Thomas Miller (died June 20, 1945) ..	Feb. 27, 1945
		Reginald J. M. Parker	June 22, 1945

ALBERTA

George H. V. Bulyea	Aug. 24, 1905	Dr. William Egbert	Oct. 20, 1925
George H. V. Bulyea	*Oct. 5, 1910	Wm. Legh Walsh	Apr. 24, 1931
Robert George Brett	Oct. 6, 1915	Lt.-Col. Philip Carteret Hill Primrose ..	Sept. 10, 1936
Robert George Brett	*Oct. 20, 1920	John Campbell Bowen	Mar. 20, 1937

*Second term.

PROVINCIAL PREMIERS SINCE CONFEDERATION

(Provincial Premiers are styled "Honourable" during office)

The following provinces entered Confederation on July 1, 1867:—
New Brunswick Nova Scotia Ontario Quebec

British Columbia entered Confederation July 20, 1871; Manitoba July 15, 1870; Prince Edward Island, July 1, 1873; the provinces of Alberta and Saskatchewan were established September 1, 1905.

ONTARIO

Name	Assumed Office	Name	Assumed Office
John Sandfield Macdonald, <i>Unionist</i> ..	July 16, 1867	Ernest C. Drury, <i>Farmers</i>	Nov. 14, 1919
Edward Blake, <i>Lib.</i>	Dec. 20, 1871	George Howard Ferguson, <i>Con.</i>	July 16, 1923
Oliver Mowat, <i>Lib.</i>	Oct. 25, 1872	George S. Henry, <i>Con.</i>	Dec. 15, 1930
Arthur S. Hardy, <i>Lib.</i>	July 25, 1896	Mitchell F. Hepburn, <i>Lib.</i>	July 10, 1934
George W. Ross, <i>Lib.</i>	Oct. 21, 1899	Gordon Daniel Conant, <i>Lib.</i>	Oct. 22, 1942
James P. Whitney, <i>Con.</i>	Feb. 8, 1905	Harry C. Nixon, <i>Lib.</i>	May 18, 1943
William Hearst, <i>Con.</i>	Oct. 2, 1914	George A. Drew, K.C., <i>Con.</i>	Aug. 17, 1943

QUEBEC

P. J. Chauveau, <i>Con.</i>	July 15, 1867	L. O. Taillon, <i>Con.</i>	Dec. 16, 1892
G. Ouimet, <i>Con.</i>	Feb. 26, 1873	E. J. Flynn, <i>Con.</i>	May 12, 1896
C. E. B. de Boucherville, <i>Con.</i>	Sept. 2, 1874	F. G. Marchand, <i>Lib.</i>	May 26, 1897
H. G. Joly, <i>Lib.</i>	Mar. 8, 1878	S. N. Parent, <i>Lib.</i>	Oct. 3, 1900
J. A. Chapleau, <i>Con.</i>	Oct. 30, 1879	Sir L. Gouin, <i>Lib.</i>	Mar. 23, 1905
J. A. Mousseau, <i>Con.</i>	July 31, 1882	Louis Alexandre Taschereau, <i>Lib.</i> ..	July 8, 1920
J. J. Ross, <i>Con.</i>	Jan. 23, 1884	Adelard Godbout, <i>Lib.</i>	June 11, 1936
L. O. Taillon, <i>Con.</i>	Jan. 25, 1887	Maurice Duplessis, K.C., <i>Union Nat.</i> ..	Aug. 17, 1936
H. Mercier, <i>Lib.</i>	Jan. 27, 1887	Adelard Godbout, <i>Lib.</i>	Nov. 8, 1939
C. E. B. de Boucherville, <i>Con.</i>	Dec. 21, 1891	Maurice L. Duplessis, K.C., <i>Un. Nat.</i> ..	Aug. 30, 1944

PROVINCIAL PREMIERS SINCE CONFEDERATION—*Continued*

NOVA SCOTIA

Hiram Blanchard, <i>Con.</i>	July 4, 1867	George Henry Murray, <i>Lib.</i>	July 20, 1896
William Annand, <i>Lib.</i>	Nov. 7, 1867	Ernest Howard Armstrong, <i>Lib.</i>	Jan. 24, 1923
Philip Carteret Hill, <i>Lib.</i>	May 11, 1875	Edgar Nelson Rhodes, <i>Con.</i>	July 16, 1925
Simon Hugh Holmes, <i>Con.</i>	Oct. 22, 1878	Gordon Sidney Harrington, <i>Con.</i>	Aug. 11, 1930
John Sparrow David Thompson, <i>Con.</i>	May, 25, 1882	Angus Lewis Macdonald, K.C., <i>Lib.</i>	Sept. 5, 1933
William Thomas Pipes, <i>Lib.</i>	Aug. 3, 1882	A. Stirling MacMillan, <i>Lib.</i>	July 10, 1940
William Stevens Fielding, <i>Lib.</i>	July 26, 1884	Angus L. Macdonald, K.C., <i>Lib.</i>	Sept. 8, 1945

NEW BRUNSWICK

A. R. Wetmore, <i>Con.</i>	1867	James K. Flemming, <i>Con.</i>	Oct. 16, 1911
G. E. King, <i>Con.</i>	1872	George J. Clarke, <i>Con.</i>	Dec. 17, 1914
J. J. Fraser, <i>Con.</i>	1878	James A. Murray, <i>Con.</i>	Feb. 1, 1917
D. L. Hannington, <i>Con.</i>	1882	Walter E. Foster, <i>Lib.</i>	April 4, 1917
A. G. Blair, <i>Lib.</i>	1883	Peter J. Veniot, <i>Lib.</i>	Feb. 28, 1923
Jas. Mitchell, <i>Lib.</i>	July, 1890	John B. M. Baxter, <i>Con.</i>	Sept. 14, 1926
H. R. Emmerson, <i>Lib.</i>	Oct. 29, 1897	Chas. D. Richards, <i>Con.</i>	May 19, 1931
L. J. Tweedie, <i>Lib.</i>	Aug. 31, 1900	L. P. D. Tilley, <i>Con.</i>	June 1, 1903
Wm. Pugsley, <i>Lib.</i>	Mar. 6, 1907	A. Allison Dysart, K.C., <i>Lib.</i>	July 16, 1935
C. W. Robinson, <i>Lib.</i>	May 31, 1907	J. B. McNair, K.C., LL.D., <i>Lib.</i>	March 13, 1940
J. D. Hazen, <i>Con.</i>	Mar. 24, 1908	Re-elected	Aug. 28, 1944

MANITOBA

Alfred Boyd.....	Sept. 16, 1870	Thomas Greenway, <i>Lib.</i>	Jan. 10, 1888
Marc Amable Girard.....	Dec. 14, 1871	Sir Hugh John Macdonald, <i>Con.</i>	Jan. 10, 1900
Henry Joseph Hynes Clarke.....	Mar. 14, 1872	Sir Rodmond Palen Roblin, <i>Con.</i>	Oct. 29, 1900
Marc Amable Girard.....	July 8, 1874	Tobias Crawford Norris, <i>Lib.</i>	May 12, 1915
Robert A. Davis.....	Dec. 3, 1874	John Bracken, <i>Lib.-Prog.</i>	Aug. 8, 1922
John Norquay, <i>Con.</i>	Oct. 16, 1874	Stuart S. Garson, K.C., <i>Lib.-Prog.</i>	Jan. 14, 1943
David Howard Harrison, <i>Con.</i>	Dec. 26, 1887		

Previous to 1878 there were no marked political distinctions or parties organized on parallel lines to Dominion organizations.

BRITISH COLUMBIA

John Foster McCreight.....	Dec. 1871	Charles Augustus Semlin.....	Aug. 12, 1898
Amor DeCosmos.....	Dec. 23, 1872	Joseph Martin.....	Mar. 1, 1900
George Anthony Walkem.....	Feb. 11, 1874	James Dunsmuir.....	June 15, 1900
Andrew Charles Elliott.....	Feb. 1, 1876	Edward Gawler Prior.....	Nov. 21, 1902
George Anthony Walkem.....	June 25, 1878	Sir Richard McBride, <i>Con.</i>	June 1, 1903
Robert Beaven.....	June 13, 1882	William John Bowser, <i>Con.</i>	Dec. 15, 1915
William Smithe.....	Jan. 30, 1883	Harlan Carey Brewster, <i>Lib.</i>	Nov. 19, 1916
Alexander Edmund Batson Davie.....	Apr. 1, 1887	John Oliver, <i>Lib.</i>	Mar. 6, 1918
John Robson.....	Aug. 3, 1889	John Duncan MacLean, M.D., <i>Lib.</i>	Aug. 20, 1927
Theodore Davie.....	July 2, 1892	Simon Fraser Tolmie, V.S., <i>Con.</i>	Aug. 20, 1928
John Herbert Turner.....	Mar. 4, 1895	Thomas Dufferin Pattullo, <i>Lib.</i>	Nov. 15, 1933
		John Hart, <i>Lib.</i>	Dec. 9, 1941

Previous to 1903 governments were not formed on strict party lines.

During the period 1867 to Confederation in 1871 the chief officer of the Government was not known by the term "premier". The following were "Colonial Secretary and presiding member":—

Arthur N. Birch, 1867 W. G. A. Young (acting), 1868-1869 Philip J. Hankin, 1870-1871

PRINCE EDWARD ISLAND

J. C. Pope, <i>Con.</i>	1873	John A. Mathieson, K.C., <i>Con.</i>	Dec. 2, 1911
L. O. Owen, <i>Con.</i>	1873	Aubin E. Arsenault, K.C., <i>Con.</i>	June 21, 1917
L. H. Davies, Q.C., <i>Lib.</i>	1876	J. H. Bell, K.C., <i>Lib.</i>	Sept. 9, 1919
W. W. Sullivan, Q.C., <i>Con.</i>	1879	James D. Stewart, K.C., <i>Con.</i>	Sept. 5, 1923
N. McLeod, Q.C., <i>Con.</i>	1889	Albert O. Saunders, K.C., <i>Lib.</i>	Aug. 12, 1927
F. Peters, Q.C., <i>Lib.</i>	1891	Walter M. Lea, <i>Lib.</i>	May 20, 1930
D. B. Warburton, Q.C., <i>Lib.</i>	1897	James D. Stewart, K.C., <i>Con.</i>	Aug. 29, 1931
A. Farquarson, <i>Lib.</i>	1898	William J. P. MacMillan, M.D., C.M., F.A.C.S., <i>Con.</i>	Oct. 14, 1938
A. Peters, K.C., <i>Lib.</i>	Dec. 29, 1901	Walter M. Lea, <i>Lib.</i>	Aug. 15, 1936
F. L. Haszard, K.C., <i>Lib.</i>	Feb. 1, 1908	Thane A. Campbell, K.C., <i>Lib.</i>	Jan. 14, 1936
H. James Palmer, K.C., <i>Lib.</i>	May 16, 1911	J. Walter Jones, M.A., B.Sc.A., <i>Lib.</i>	May 11, 1943

SASKATCHEWAN

Walter Scott, <i>Lib.</i>	Sept. 5, 1905	James Thomas Milton Anderson, <i>Con.</i>	Sept. 9, 1929
William Melville Martin, <i>Lib.</i>	Oct. 20, 1916	James Garfield Gardiner, <i>Lib.</i>	July 19, 1934
Charles Avery Dunning, <i>Lib.</i>	April 5, 1922	W. J. Patterson, <i>Lib.</i>	Nov. 1, 1935
James Garfield Gardiner, <i>Lib.</i>	Feb. 26, 1926	Thomas C. Douglas, M.A., C.C.F.	July 10, 1944

ALBERTA

Alexander Rutherford, <i>Lib.</i>	Sept. 2, 1905	John Edward Brownlee, U. Farmers..	Nov. 23, 1925
Arthur L. Sifton, <i>Lib.</i>	May 26, 1910	Richard Gavin Reid, <i>United Farmers.</i>	July 10, 1934
Charles Stewart, <i>Lib.</i>	Oct. 30, 1917	Wm. Aberhart, <i>Social Credit.</i>	Sept. 3, 1935
Herbert Greenfield, <i>United Farmers.</i> ..	Aug. 13, 1921	Ernest C. Manning, <i>Social Credit.</i>	June 1, 1943
		Re-elected	Aug. 8, 1944

PROVINCE OF ALBERTA

Established 1st Sept., 1905. Area 255,285 sq. miles. Population 1941—796,169. SEAT OF GOVERNMENT—EDMONTON

LIEUTENANT-GOVERNOR—The Honourable John Campbell Bowen \$9,000.

Secretary, Major C. V. Dacre

EXECUTIVE COUNCIL

Premier and Provincial Treasurer. Hon. E. C. Manning	Minister of Lands and Mines.....Hon. N. E. Tanner
Minister of Agriculture.....Hon. D. B. MacMillan	Minister of Health and Minister of Public Welfare.....Hon. Dr. W. W. Cross
Provincial Secretary and Minister of Economic Affairs.....Hon. A. J. Hooke	Minister of Municipal Affairs and Minister of Trade and Industry.....Hon. C. E. Gerhart
Minister of Education.....Hon. R. E. Ansley	Attorney General.....Hon. Lucien Maynard
Minister of Public Works and Minister of Railways and Telephones.....Hon. W. A. Fallow	
	Clerk, R. A. Anderson

LEGISLATIVE ASSEMBLY, PROVINCE OF ALBERTA

Sessional Indemnity \$2,000, with an extra allowance to the Leader of the Opposition, of \$1,500 for a period of one year.

The Salary of the Premier is \$8,500 per annum; other Ministers, \$6,000.

Last Election August 8th, 1944; 10th Legislature. Maximum Duration, 5 Years.

Speaker, Hon. Peter Dawson...\$1,500. Deputy Speaker, James Hartley...\$750

Clerk of Assembly, Robert A. Anderson \$3,000; Legislative Counsel and Law Clerk, W. S. Grey, K. C.

CONSTITUENCY. NAME OF MEMBER. PARTY. ADDRESS.

Acadia—	
Coronation	Hon. C. E. Gerhart S.C. Edmonton
Alexandra	S. A. Berg S.C. Marwayne
Albanska	Gordon Lee S.C. Boyle
Banff—	
Cochrane	Arthur Wray S.C. Banff
Beaver River	Hon. L. Maynard S.C. Edmonton
Bow Valley—	
Empress	W. E. Cain S.C. Brooks
Bruce	Dr. J. L. McPherson S.C. Ryley
Calgary...	Fred Anderson S.C. Calgary
	Royal Hotel
	A. Davison Ind. Vancouver
	339 11th St.
	A. J. E. Liesemer C.C.F. Calgary
	102 Crescent Road
Camrose	H. B. Macdonald Ind. Calgary
	304 Grain Exchange Bld.
	Mrs. Rose Wilkinson S.C. Calgary
Cardston	6-222A - 8th Ave. W.
	O. I. Sayers S.C. Meeting Creek
	Hon. N. E. Tanner S.C. Edmonton
Clover Bar	F. M. Baker S.C. Edmonton
	10172-117th St.
Cypress	Mrs. E. B. Thurston S.C. Bow Island
Didsbury	H. G. Hammell S.C. Carstairs
Drumheller	G. E. Taylor S.C. Drumheller
Edmonton...	N. B. James S.C. Edmonton
	9716-111 St.
	Hon. E. C. Manning S.C. Edmonton
	J. Percy Page Ind. Edmonton
	10312-133 St.
	Elmer E. Roper C.C.F. Edmonton
Edson	10010-102 St.
	W. J. Williams Vet. Edmonton
	Memorial Hall
Gleichen	N. A. Willmore S.C. Edson
Grande Prairie	G. E. 'ell S.C. Gleichen
Grouard	Ira McLaughlin S.C. Bezanon
	Hon. W. A. Fallow S.C. Edmonton

CONSTITUENCY. NAME OF MEMBER. PARTY. ADDRESS.

Hand Hills	Hon. Dr. W. W. Cross S.C. Edmonton
Lacombe	Hon. D. B. MacMillan S.C. Edmonton
Lac Ste Anne	A. V. Bourcier S.C. Edmonton
	11222-80th St.
Leduc	Hon. R. E. Ansley S.C. Edmonton
Lethbridge	J. C. Landeryou S.C. Lethbridge
Little Bow	Hon. Peter Dawson S.C. Champion
Macleod	James Hartley S.C. Macleod
Medicine Hat	Dr. J. L. Robinson S.C. Medicine Hat
Okotoks—	
High River	Ivan Casey S.C. High River
Olds	N. E. Cook S.C. Olds
Peace River	Wm. F. Gilliland S.C. Berwyn
Pembina	R. D. Jorgenson S.C. Dapp
Pincher Creek	
Crows Nest	E. O. Duke S.C. Hillcrest
Ponoka	Ora B. Moore S.C. Rimbey
Red Deer	David A. Ure S.C. Innisfail
Redwater	James M. Popil S.C. Spirit River
Rocky Mount'n	
House	Hon. A. J. Hooke S.C. Edmonton
Sedgewick	A. E. Fee S.C. Killam
St. Albert	Chas. Holder S.C. Vimy
St. Paul	J. W. Beaudry S.C. St. Paul
Spirit River	H. E. DeBolt S.C. Spirit River
Stettler	Wm. S. Mackie S.C. Stettler
Stony Plain	Mrs. C. R. Wood S.C. Stony Plain
Taber	R. S. Lee S.C. Barnwell
Vegreville	Michael Ponich S.C. Two Hills
Vermilion	W. R. Cornish S.C. Mannville
Wainwright	William Masson S.C. Irma
Warner	L. C. Halmrast S.C. Lucky Strike
Wetaskiwin	Rev. J. A. Wingblade S.C. Wetaskiwin
Willington	William Tomyn S.C. Edmonton
	5517 Jasper Ave.

Service men's Representatives

Navy—Chief Petty Officer L. D. Ward	Calgary
Army—Captain J. Harper Prowse	Edmonton
Air Force—W/C Fred. C. Colborne, D.F.C.	Calgary

S.C.—Social Credit (Govt.) 51. C.C.F.—Canadian Co operative Federation 2.
Ind.—Independent 3. Vet.—Veteran and Armed Forces 4. Total 60.

The number of seats previous to the general election of 1940 was 63.

At dissolution the party standing was Social Credit 35; Independents 15; Liberals 3; C.C.F. 1; Labour 1; Independent Social Credit 1; Vacant 1. Previous General Election was on Mar. 21st, 1940.

S. S. Graham, J. R. Gylander, Assistant	
Medicine Hat (Court House)	J. L. Anderson
Morinville	J. M. Fontaine
Olds (Box 250)	Hugh McPhail, A. T. Kemp (Ass't)
Ponoka	W. C. Gordon
Red Deer	O. G. Bratvold
Ryley	N. A. Chomik
Sangudo	L. H. Peacock
Smoky Lake	M. D. Shemeluck
Spirit River	G. W. Shewchuk
Stettler	R. D. Price
Strathmore	R. J. Milligan
St. Paul	Paul Gibeau
Thorsby	Thos. Kilduff
Vegreville	W. N. Pidrichney

Vermilion

E. H. Buckingham, Cameron Hay, Assistant
Wainwright..... J. S. Robblee
Westlock..... J. A. Goode
Wetaskiwin..... W. C. Proctor
Willingdon..... Fred Magera
Youngstown..... K. H. Walker

DEPARTMENT OF LANDS AND MINES

Minister of Lands and Mines.... Hon. N. E. Tanner
Deputy Minister of Lands and Mines.... John Harvie
Asst. Deputy Minister..... I. N. McKinnon
Solicitor..... T. C. Rankine
Director of Lands..... V. A. Wood
Land Agency Agent, Calgary..... F. D. Morrison
Land Agency Agent, Peace River..... R. Cruickshank
Superintendent of Mining Lands..... H. H. Somerville
Inspector of Mining Rights..... H. Ingrey
Director of Forestry..... T. F. Blefgen
Assistant Director of Forestry..... E. S. Huestis
Chief Timber Inspector..... J. L. Janssen
Radio Superintendent..... A. Earnshaw
Fish and Game Commissioner..... E. S. Huestis
Superintendent of Game..... D. E. Forsland
Superintendent of Fisheries..... H. B. Watkins
Superintendent, Technical Division..... T. W. Dalkin
Chief Inspector of Mines..... John Crawford
Inspector of Revenue..... J. W. Patrick
Secretary-Accountant..... J. W. Patrick

SPECIAL AREAS BOARD

Head Office: Hanna, Alberta

Chairman.....Morgan Baldwin
Secretary.....D. M. Graham
Member.....J. R. McBeath
Supervisor, Edmonton..... J. H. Todrick
Special District Agents: Hanna, J. Pokojoy; Oyen,
A. D. McIntyre; Consort, D. J. Wilson (Acting);
Lomond, R. Marquet.

THE PETROLEUM AND NATURAL GAS CONSERVATION BOARD

Head Office, Calgary, Alberta

Chairman.....D. P. Goodall (Acting)
Member pro tempore..... R. M. Moffatt

DEPARTMENT OF MUNICIPAL AFFAIRS

Minister..... Hon. C. E. Gerhart
Deputy Minister..... J. W. Judge
Chief Municipal Inspector..... T. A. Potts
Director of Assessments..... J. M. Forbes
Supervisor of Field Service..... W. Hewlett
Accountant..... C. G. Macgregor
Tax Recovery Officer..... K. C. Switzer
Chief Collector, Seed Grain Branch.... Wm. Hewlett

ALBERTA ASSESSMENT COMMISSION

Chairman.....J. M. Forbes

DEPARTMENT OF PUBLIC HEALTH

Minister..... Hon. Dr. W. W. Cross
Deputy Minister..... Dr. M. R. Bow
Deputy Minister and Director of Division of
Communicable Diseases..... D. A. Somerville
Director of Division of Medical Services and Medical
Inspector of Hospitals..... Dr. W. G. McCallum
(Old Age Pensions, Mothers' Allowances, Blind Pen-
sioners, are under this official).
Supervisor of Municipal Hospitals.... E. E. Maxwell
Provincial Sanitary Engineer..... D. R. Stanley, B.Sc.
Supervisor of Health Education.... C. C. Evoy, B.Sc.
Superintendent of Public Health

Nurses..... Miss J. S. Clark
Public Health Entomologist..... J. H. Brown, M.Sc.
Vital Statistics Branch, Registrar..... A. Packford
Director Division of Social Hygiene.... Dr. Harold Orr
Director of Provincial Laboratory.... Dr. R. M. Shaw
Director of Tuberculosis Division.... Dr. A. H. Baker
Director of Guidance Clinics..... Dr. R. R. MacLean
Medical Superintendent Provincial Mental Hospital,
Ponoka..... Dr. R. R. MacLean
Medical Superintendent Provincial Mental Institute,
Oliver..... Dr. W. J. McAlister

Medical Superintendent of the Provincial Training School for Mental Defectives, Red Deer

Dr. D. L. McCullough
Director, Cancer Services..... Dr. E. L. Lope
Secretary to Department..... H. E. Homan

REGISTRAR OF BIRTHS, MARRIAGES AND DEATHS

A. Packford, Deputy Registrar-General, Vital
Statistics Division, Land Titles Bldg., Edmonton.

Fee: for certificate including search, \$1; plus 50c.
for each duplicate.

APPROVED HOSPITALS

Receiving 70c per diem grant payable by the
Department of Public Health.

H. = Hospital

ATHABASCA, Athabasca Municipal H. No. 13.
BANFF, Mineral Springs H. BARRHEAD, St. Joseph's
H. BASSANO, Bassano Municipal H. No. 6. BEAVER-
LODGE, Beaverlodge Municipal H. No. 32. BENTLEY,
Community H. No. 43. BERWYN, Municipal H. No.
50. BONNYVILLE, Katherine H. Prittie H.; St.
Louis H. BROOKS, Brooks Municipal H. No. 28.
CALGARY, General H.; Holy Cross H.; Isolation H.;
Junior Red Cross H.; Holy Cross H.; Isolation H.;
Junior Red Cross H.; Salvation Army Grace H.
CAMROSE, St. Mary's H. CANMORE, Canmore H.
CARDSTON, Cardston Municipal H. No. 5.

CARMANGAY, Little Bow Municipal H. No. 25.
CASTOR, Our Lady of the Rosary H. CEREAL, General
Munio. H. CLARESHOLM, Clareholm Municipal H.
No. 24. COLD LAKE, John Neil H. COLEMAN, Miners'
Union H. CONSORT Municipal H. No. 22. CORO-
NATION, Municipal H. No. 39. DAYSLAND, Providence
H. DESMARAIS, St. Martin's H. DIDSBURY, Didsbury
Municipal H. No. 33. DRUMHELLER, Drumheller
Municipal H. No. 3. ECKVILLE, Eckville Municipal
H. No. 30. EDMONTON, Beulah Rescue Home;
General H.; Misericordia H.; Royal Alexandra H.;
Isolation H.; St. Joseph's H.; University of Alberta
H. EDSON, St. John's H. ELK POINT, Elk Point
Municipal H. No. 18. ELNORA, Municipal H.,
Municipal H. No. 44; EMPRESS, Cottage H.

FAIRVIEW, Community H. FORT McMURRAY, St.
Gabriel's H. FORT SMITH, N.W.T., General H. FORT
VERMILION, St. Theresa H. GALAHAD, St. Joseph's H.
GRANDE PRAIRIE, Grande Prairie Municipal H. No.
14. GRIMSBAW, Battle River H. HANNA, Hanna
Municipal H. No. 9. HARDISTY, St. Anne's H. HIGH
PRAIRIE, Providence H. HIGH RIVER, High River
Municipal H. No. 11. INNISFAIR, Innisfail Municipal
H. No. 16. ISLAY, Islay Municipal H. No. 4.
JASPER, Seton H. KILIAM General H. LACOMBE,
Lacombe and District Community H. LAC LA
BICHE, St. Catherine's H. LAMONT, Public H.
LETHBRIDGE, Galt H.; Isolation H.; St. Michael's
General H. LLOYDMINSTER, United Municipal H.,
No. 8. MACLEOD, Municipal H. No. 48. MAGRATH,
Magrath Municipal Hospital No. 29. MANNVILLE,
Mannville Municipal H. No. 1. MAYERTHORPE,
Municipal H. No. 38. MEDICINE HAT, General H.;
Isolation H. MUNDARE, General H. MCLENNAN,
Sacred Heart H. MYRNAM, Myrnam Municipal H.
No. 23.

NORDEGG, General H. OLDS, Olds Municipal H. No.
26. OYEN, Municipal H. PEACE RIVER, Peace River
Municipal H. No. 21. PINCHER CREEK, St. Vincent's
H. PONOKA, Municipal H. No. 37. PROVOST, Provost
Municipal H. No. 12. RADWAY, St. Joseph's H.
RAYMOND, Raymond Municipal H. No. 31. RED
DEER, Red Deer Municipal H. No. 15. RIMBEY,
Municipal H. No. 52. ROCKY MT. HOUSE, Rocky
Mountain House H. SMOXY LAKE, George McDougall
H. SPIRIT RIVER, Holy Cross H. ST. PAUL, St.
Theresa H. STETTLER, Stettler Municipal H. No. 20.
TABER, Taber Municipal H. No. 27. TOFIELL,
Municipal H. TROCHU, St. Mary's H. TWO HILLS,
Municipal H. TURNER VALLEY, Oilfields General H.
VEGREVILLE, General H. (M.H.D. No. 34). VER-
MILLION, Vermilion, Municipal H. No. 2. VIKING,
Viking Municipal H. No. 10. VILNA, Our Lady's H.
VULCAN, Vulcan Municipal H. No. 19. WAINWRIGHT,
Wainwright Municipal H. No. 17. WAYNE, General
H. WESTLOCK, Immaculata H. WETASKIWIN, Com-
munity H. WILLINGDON, General H.

SCHOOL HEALTH INSPECTION

This is carried on either by local Board of Health
or by school authorities.

DEPARTMENT OF PUBLIC WELFARE

This department was created by Chap. 6, 1944 "for the promotion of public welfare."

Minister	Hon. Dr. W. W. Cross
Deputy Minister	Mr. A. H. Miller
Secretary-Controller	Mr. R. Wilding
Supervisor of Public Assistance	Mr. R. G. Hagen
Director, Single Men's Division	Mr. W. A. R. Rees
Supervisor of Metis Rehabilitation	Mr. A. C. McCully
Superintendent of Child Welfare	Mr. C. B. Hill
Superintendent, Old Age Pensions	Mr. A. Blackie
Superintendent, Mothers Allowances	Mr. W. Bullock
THE VETERANS' WELFARE AND ADVISORY COMMISSION	
Chairman	Lieut. Colonel E. Brown, M.M., E.D.
Members	Major W. A. R. Rees, H. E. Tanner
OLD AGE PENSION BOARD	
Chairman	R. Wilding
Member of Board	W. Bullock
Superintendent	A. Blackie
Secretary	Miss V. Clarke

DEPARTMENT OF PUBLIC WORKS

Minister	Hon. W. A. Fallow
Deputy Minister	Geo. H. N. Monkman
Bridge Engineer & Highway Commissioner	N. W. Macpherson
Director of Surveys & Director of Town Planning	J. H. Holloway
Supt. of Maintenance	A. Frame
Supt. of Buildings	A. Arnold
Supt. of Construction	A. M. Paull
Office Engineer	A. C. McClelland

MECHANICAL BRANCH

Chief Boiler Inspector, Mechanical Supt.	Vernon Pearson
Assistant Chief Boiler Inspector	R. Scott
Chief Factory Inspector	H. M. Bishop

HIGHWAY TRAFFIC BOARD

Qu'Appelle Building, Edmonton

Chairman	George H. N. Monkman
Secretary	W. T. Aiken
Member	N. W. Macpherson

DEPARTMENT OF ECONOMIC AFFAIRS

This Department was created by Chapter 2, 1945, dated March 28, 1945 "to further and encourage orderly economic, cultural and social development for the betterment of the people of the province..." and specifically to give effect to the recommendations made by the Alberta Post-War Reconstruction Committee.

Minister of Economic Affairs	Hon. A. J. Hooke
Deputy Minister	L. D. Byrne
Director of Public Relations	R. A. McMullen
Accountant	E. R. Tait

PUBLICITY AND TRAVEL BRANCH

Director, Tourist and Travel Bureau	D. E. C. Campbell
Director, Publicity and Promotion Services	L. P. Danis
Information Services	R. A. Cantelon
Supervisor of Publications	A. C. Ballantine

TECHNICAL DEVELOPMENT

Director	A. Bradshaw
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CULTURAL ACTIVITIES

Co-ordinator	Richard MacDonald
ALBERTA MUSIC BOARD	
Chairman, Professor J. Reymes King	
Members, Bishop A. H. Sovereign; Mrs. G. M. Egbert; Mr. H. C. Turner; Mr. Clayton Hare.	
Secretary, Richard MacDonald, Department of Economic Affairs.	

HOUSING

Director	S. Hastie
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SOUTHERN ALBERTA OFFICE

Southern Area Supervisor	H. A. Webster, Calgary, Alberta
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ALBERTA GOVERNMENT INSURANCE OFFICE

Manager	R. W. D. Danby
Fire Underwriter	J. C. Black
Agency Superintendent	R. D. McLean
Secretary	Miss Kathleen Waddell
Accountant	A. Bastian
Southern Alberta Branch Office	

Acting Branch Managers

J. T. Macdonald, Calgary, Alberta.

J. C. Cox, Lethbridge, Alberta

ALBERTA SOCIAL CREDIT BOARD

Chairman	A. V. Bourcier, M.L.A., Lac Ste. Anne, Alberta
Vice-Chairman	Wm. Tomy, M.L.A., Willingdon, Alberta
Secretary	N. B. James, M.L.A., Edmonton, Alberta
Part-Time Member	F. M. Baker, M.L.A., Clover Bar, Alberta

KING'S PRINTER

King's Printer	A. Shnitka
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AUDIT DEPARTMENT

Provincial Auditor	C. K. Huckvale
Asst. Provincial Auditor	J. M. Tweddle

DEPT. OF RAILWAYS AND TELEPHONES

Minister	Hon. W. A. Fallow
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TELEPHONE DEPARTMENT

Deputy Minister and General Manager of Telephones	W. C. Bruce
Comptroller	J. P. Ogilvie

PUBLIC ARCHIVES

Provincial Archivist, Mrs. Edith Gostick, Librarian	
Provincial Library.	

ALBERTA RESEARCH COUNCIL

Chairman, Hon. N. E. Tanner, Minister of Lands and Mines.

Hon. E. C. Manning, Premier of Alberta; Hon. W. A. Fallow, Minister of Public Works; Dr. R. Newton, President of the University of Alberta, Director of Research; L. E. Drummond, Esq., Edmonton; J. E. Davies, Esq., Medicine Hat. The Council operates under the Research Council Act of 1930, as amended 1943.

The offices and laboratories of the Council are at the University of Alberta. The Secretary is Professor W. A. Lang.

TECHNICAL ADVISORY COMMITTEE

Chairman, Dr. R. Newton, President of the University of Alberta, Director of Research.

Deputy Chairman, Mr. R. M. Hardy, Dean of Applied Science, University of Alberta, Assistant Director of Research.

W. D. King, Deputy Minister, Dept. of Trade and Industry; G. H. Monkman, Deputy Minister, Dept. of Public Works; L. D. Byrne, Deputy Minister, Dept. of Economic Affairs; J. Crawford, Chief Inspector of Mines, Dept. of Lands and Mines; Dr. J. A. Allan, Dept. of Geology, University of Alberta; Dr. K. A. Clark, Dept. of Mining and Metallurgy, University of Alberta; Prof. N. G. Pitcher, Dept. of Mining and Metallurgy, University of Alberta; Mr. A. McCulloch, Fuels, Chief Research Engineer; Dr. J. D. Newton, Dept. of Soils, University of Alberta; J. E. Oberholtzer, Industrial Engineer.

Secretary, Professor W. A. Lang, Secretary of Council.

TECHNICAL STAFF OF RESEARCH COUNCIL
(See University of Alberta)

ALBERTA LIQUOR CONTROL BOARD

Beaver House, 103rd Street, Edmonton

The system is Controlled Sale in Government Liquor Stores. For more detail see index.

Chairman	A. J. Mason
Member of Board	J. F. Percival

BOARD OF PUBLIC UTILITY COMMISSIONERS

QU'APPELLE BUILDING, EDMONTON

Chairman	G. M. Blackstock, K.C.
Commissioner	B. V. Massie
Secretary	G. A. Thibault
Auditor	C. J. D. Baines

THE NATURAL GAS UTILITIES BOARD

QU'APPELLE BUILDING, EDMONTON, ALTA.

Created 1944 for the purpose of conserving natural gas in the province.

Chairman.....G. M. Blackstock, K.C.
Secretary.....G. A. Thibault**WORKMEN'S COMPENSATION BOARD**

10048 101A Ave., Edmonton

Chairman.....C. M. MacLeod, K.C.
Commissioner.....A. Farmilo
Commissioner.....C. A. Hyndman
Secretary.....D. S. Sinclair, C.A.**DIRECTOR OF PERSONNEL**

Address, Government Bldgs., Edmonton.

Director of Personnel.....M. W. Robertson**DEPARTMENT OF EDUCATION, ALBERTA***Minister*.....Hon. R. E. Ansley
Deputy Minister.....Dr. W. H. Swift
Chief Superintendent of Schools.....W. E. Frame, M.A.
Director of Curriculum.....M. L. Watts, B.A.
Associate Director.....A. B. Evenson, B.Sc., B.Ed.
Director of Administration.....H. E. Balfour, M.A.
Supervision of Guidance.....A. A. Aldridge, B.A.
Supervisor of Teachers' Service Bureau.....D. T. Oviatt, M.A.*Administrative Secretary*.....J. F. Swan, B.A., B.Ed.
Registrar.....D. M. Sullivan, M.A., M.Ed.
Field Administrative Officer.....A. B. Wetter
Director, Correspondence School Branch.....G. F. Bruce, B.Paed., B.Ed.*Manager School Book Branch*.....W. H. Noble
Supervisor, Examination Branch.....J. I. Sheppy, M.A.
Editor, Curriculum Branch.....L. G. P. Waller, M.A.
Supervisor, Audio-Visual Aids Branch.....D. S. Hamilton, B.Sc., B.Ed.*Manager Debenture Branch*.....A. T. Scofield
Manager School Grants Branch.....A. P. Wilson
Accountant.....F. Phillips
Supervisor, Industrial Arts.....A. P. Tingley**SCHOOL SUPERINTENDENTS**

<i>Division</i>	<i>Name and Address</i>
No. 1 Berry Creek	J. D. Aikenhead, M.A., Hanna
No. 2 St. Mary's River	E. W. Hinman, M.A., Cardston
No. 3 Foremost	G. L. Mowat, B.Sc., Foremost
No. 4 Medicine Hat	L. A. Walker, B.A., Medicine Hat
No. 6 Taber	T. C. Byrne, M.A., B.Ed., Taber
No. 7 Lethbridge	Owen Williams, B.A., 532-15 St., S., Lethbridge
No. 8 Acadia	S. A. Earl, B.Sc., Oyen
No. 9 Sullivan Lake	J. D. Aikenhead, M.A., Hanna
No. 10 Peace River	H. B. Wilson, B.Sc., Peace River
No. 11 Lac Ste. Anne	T. K. Creighton, M.A., Sangudo
No. 12 Edson	C. R. Ford, M.A., Edson
No. 13 Clover Bar	J. J. LeBlanc, B.A., 10713-98 Ave., Edmonton and J. C. Jonason, M.A., 11319-126 St., Edmonton
No. 14 Grande Prairie	J. R. S. Hambly, B.Sc., M.Ed., and R. E. Byron, B.Sc., Grande Prairie
No. 15 Rocky Mountain	F. Barnes, B.Sc., B.Ed., Rocky Mountain House
No. 16 Neutral Hills	G. H. Lambert, B.A., Consort
No. 17 Holden	E. M. Erickson, B.A., B.Ed., Holden
No. 18 Lamont	A. R. Gibson, M.A., B.Paed., Lamont
No. 19 Vegreville	E. W. White, B.A., Vegreville
No. 20 Camrose	C. H. Robinson, M.A., M.Ed., Camrose
No. 21 Two Hills	F. Hannonchko, B.A., B.Ed., Two Hills
No. 22 Killam	J. W. Chalmers, D.Ed., Killam
No. 23 Stony Plain	G. F. Hollinshead, B.Sc., 11140-127 St., Edmonton
No. 24 Sturgeon	R. J. Scott, B.A., 37 Gariepy Block, Edmonton
No. 25 Vermilion	E. C. Miller, B.A., Vermilion
No. 26 Stettler	R. E. Rees, Ph.D., Stettler

ALBERTA PROVINCIAL PARKS BOARD*Chairman*.....J. H. Holloway
Secretary.....H. R. Clark
Address.....Qu'Appelle Building, Edmonton, Alta.**LIST OF ALBERTA PROVINCIAL PARKS**

with Secretaries of Local Advisory Committees

PARK	SECRETARY
Aspen Beach Park	J. A. McKinley, Lacombe
Gooseberry Lake Park	T. F. Carolan, Consort
Ghost River Park	V. A. Newhall, City Hall, Calgary
Park Lake	G. Clendenning, Irrigation Building, Lethbridge
Rochan Sands	V. E. Whittaker, Stettler
Saskatoon Island	J. Archer, Beaverlodge
Saskatoon Mountain	A. H. Avery, Taber
Wapiti	W. J. Fleming, Grande Prairie

No. 27 Castor	F. B. Facey, M.A., Castor
No. 28 Macleod	W. S. Korek, B.Sc., Claresholm
No. 29 Pincher Creek	J. A. McKay, B.Sc., M.A., Pincher Creek
No. 30 Drumheller	J. F. Watkin, M.A., M.Ed., Drumheller
No. 31 Olds	X. P. Crispo, M.A., Olds
No. 32 Wainwright	S. D. Simonson, B.Sc., Wainwright
No. 33 Provost	E. G. McDonald, B.Ed., Provost
No. 34 Ponoka	H. R. Ross, B.Sc., Lacombe
No. 35 Red Deer	L. A. Thurber, B.Sc., Red Deer
No. 36 Wetaskiwin	L. B. Yule, B.A., Wetaskiwin
No. 37 Pembina	L. W. Kunelius, M.A., B.Sc., Westlock, and E. C. Stehelin, B.Ed., 11223-127 St., Edmonton
No. 38 Foothills	C. M. Laverty, B.A., High River
No. 39 Smoky Lake	H. A. Kostash, B.A., Smoky Lake
No. 40 Wheatland	M. MacLeod, M.A., 1410 Shelbourne St., Calgary
No. 41 Calgary	G. L. Wilson, B.Sc., 3026 Glencoe Rd., Calgary
No. 42 Athabasca	W. E. Hodgson, B.A., B.Ed., Athabasca
No. 43 Bow Valley	O. P. Larson, B.Sc., B.Ed., Bassano
No. 44 E.I.D.	O. P. Larson, B.Sc., B.Ed., Bassano
No. 45 St. Paul	R. Racette, B.Sc., St. Paul
No. 46 Bonnyville	J. L. Sylvestre, B.Sc., Bonnyville
No. 47 Spirit River	A. L. Schrag, B.Sc., Spirit River
No. 48 High Prairie	E. C. Stehelin, B.A., High Prairie
No. 49 Strawberry	Cyril Pyrch, B.A., B.Ed., Thorsby
No. 50 Fairview	W. R. Dean, B.A., Fairview
No. 51 Lac La Biche	H. C. Melsness, B.Sc., Lac La Biche
No. 52 Fort Vermilion	H. B. Wilson, B.Sc., Peace River
No. 54 East Smoky	J. R. S. Hambly, B.Sc., M.Ed., Grande Prairie and R. E. Byron, B.Sc., Grande Prairie
No. 55 Red Deer Valley	J. F. Watkin, M.A., M.Ed., Drumheller
No. 56 Lacombe	R. V. McCullough, A.B., Red Deer
No. 57 Thorhild	I. Goresky, M.A., M.Ed., Thorhild
No. 58 Coal Branch	C. R. Ford, B.Sc., M.A., Edson

HIGH SCHOOL INSPECTORS**Northern Alberta**H. C. Sweet, B.A., 11112-87 Ave., Edmonton
A. W. Reeves, M.A., Dept. of Education, Edmonton
Southern Alberta.....C. B. Johnson, B.Sc., M.A.,
125-12 St. A South, Lethbridge**Central Alberta**R. Warren, B.A., M.Ed., Old Telephone Bldg.,
127-8th Ave. W., Calgary**TEACHERS' RETIREMENT FUND ACT****Board of Administrators***Chairman*.....Hon. R. E. Ansley
Secretary-Treasurer.....Eric C. Ansley

COURTS, JUDGES, Etc., ALBERTA

SUPREME COURT

APPELLATE DIVISION

Chief Justice of the Appellate Division—Hon. Horace Harvey, Edmonton.

Justices of Appeal—Hon. William Alexander Macdonald, Calgary; Hon. Frank Ford, Edmonton; Hon. Harold Hayward Parlee, Edmonton; Hon. George Bligh O'Connor, Edmonton.

TRIAL DIVISION

Chief Justice—Hon. William Robinson Howson, Edmonton.

Puisne Judges—Hon. Simpson James Shepherd, Calgary; Hon. Colin Campbell McLaurin, Calgary; Hon. Hugh John Macdonald, Edmonton, Hon. Clinton James Ford, Calgary; Hon. J. Boyd McBride, Edmonton.

REGISTRARS

A. Simpson, Edmonton; J. H. Charman, K.C. (Acting), Calgary.

JUDICIAL DISTRICTS

JUDICIAL DISTRICT OF EDMONTON

Clerk of Supreme Court—A. Simpson, Edmonton.

Deputy Clerk of Supreme Court—W. F. H. Mason.

Sheriff—A. Simpson, Edmonton.

Agent of the Attorney-General—D. B. MacKenzie, Edmonton.

SUB-JUDICIAL DISTRICT OF VEGREVILLE

Deputy Sheriff—R. H. Philp, Vegreville.

Deputy Clerk of the Supreme Court—R. H. Philp.

Agent of the Attorney-General—D. B. MacKenzie, Edmonton.

JUDICIAL DISTRICT OF PEACE RIVER

Assistant Sheriff—J. H. C. Lang-Hodge, Peace River.

Clerk of Supreme Court—J. H. C. Lang-Hodge, Peace River.

Agent of the Attorney-General—A. Phimester, Peace River.

JUDICIAL DISTRICT OF PEACE RIVER, SUB-DISTRICT GRANDE PRAIRIE

Deputy Sheriff—W. C. Croft, (Acting Deputy), Grande Prairie.

Dept. Clerk of Supreme Court—W. C. Croft (Acting Deputy), Grande Prairie.

Agent of the Attorney-General—T. W. Lawlor, K.C., Grande Prairie.

JUDICIAL DISTRICT OF WETASKIWIN

Clerk of Supreme Court—L. R. Jackson, Wetaskiwin.

Sheriff—L. R. Jackson, Wetaskiwin.

Agents of the Attorney-General—R. W. Manley, K.C., Wetaskiwin; J. K. Burgess, K.C., Camrose.

JUDICIAL DISTRICT OF RED DEER

Agent of the Attorney-General—Martin J. Brennan, Castor.

Clerk Supreme Court—A. G. A. Clowes, Red Deer.

Sheriff—A. G. A. Clowes, Red Deer.

JUDICIAL DISTRICT OF CALGARY

Sheriff and Clerk of the Supreme Court—J. H. Charman, K.C., Acting, Calgary.

Deputy Clerk Supreme Court—A. R. Turner.

Agent of the Attorney-General—C. S. Blanchard, K.C., Calgary.

JUDICIAL DISTRICT OF MEDICINE HAT

Agent of the Attorney-General—Walter D. Gow, K.C., Medicine Hat.

Clerk Supreme Court—W. C. Reesor, Medicine Hat.

Sheriff—W. C. Reesor, Medicine Hat.

JUDICIAL DISTRICT OF LETHBRIDGE

Agent of the Attorney-General—J. Harper Prowse, K.C., Lethbridge.

Clerk of Supreme Court—J. H. Fooks.

Deputy Clerk Supreme Court—Lillie Thomas.

Sheriff—J. H. Fooks.

JUDICIAL DISTRICT OF MACLEOD

Agent of the Attorney-General—John A. S. McDonald, Macleod.

Clerk of Supreme Court—C. W. Mason, Macleod, Alta.

Sheriff—C. W. Mason, Macleod, Alta.

JUDICIAL DISTRICT OF HANNA

Agent of the Attorney-General—Edward H. Read, Drumheller.

Clerk of Supreme Court—H. Hardcastle (Acting)

Sheriff—H. Hardcastle (Acting)

JUDICIAL DISTRICT OF DRUMHELLER

Sheriff—E. C. Needs, Drumheller.

Clerk of Supreme Court—E. C. Needs, Drumheller.

Agent of the Attorney-General—Edward H. Read, Drumheller.

DISTRICT COURTS

JUDGES AND OFFICIALS

There are two District Courts in Alberta, namely: The District Court of the District of Northern Alberta. Including Judicial Districts of Edmonton, Peace River, Wetaskiwin, Red Deer and the sub-districts of Vegreville and Grande Prairie.

The District Court of the District of Southern Alberta. Including Judicial Districts of Calgary, Medicine Hat, Lethbridge, MacLeod, Hanna, Drumheller.

THE DISTRICT COURT OF THE DISTRICT OF NORTHERN ALBERTA

Chief Judge—His Honour Lucien Dubuc, Edmonton

Judges—His Honour J. C. McDonald, Edmonton

" J. D. Matheson, Edmonton

" J. P. McIsaac, Edmonton

" H. B. Fraser, Red Deer

" S. O. S. Kerr, Edmonton

Clerks and Deputy Clerks

Clerk—A. Simpson, Edmonton

Deputy Clerks—

W. F. H. Mason, Edmonton

J. M. Thom, Edmonton

L. R. Jackson, Wetaskiwin

W. C. Croft (Acting), Grande Prairie

J. H. C. Lang-Hodge, Peace River

THE DISTRICT COURT OF THE DISTRICT OF SOUTHERN ALBERTA

Chief Judge—His Honour J. W. McDonald, Calgary

Judges—His Honour Elmer B. Feir, Lethbridge

" R. M. Edmanson, Calgary

" Louis H. Stack, Calgary

" John H. Sissons.

Clerks and Deputy Clerks

Clerk—J. H. Charman, K. C., Acting, Calgary

Deputy Clerks—

D. L. Sloan, Calgary

E. C. Needs, Drumheller

W. C. Reesor, Medicine Hat

H. Hardcastle, Hanna

C. W. Mason, Macleod

J. H. Fooks, Lethbridge

Lillie Thomas, Lethbridge

LAND REGISTRATION DISTRICTS

NORTH ALBERTA.—All that part of the Province of Alberta which lies north of the ninth (9th) correction line, i.e., the line between townships 34 and 35.

Deputy Registrar of Land Titles—

A. T. Kinnaird, Edmonton.

Assistant Deputy Registrars—Wm R. Dawe, F. W. Barclay, R.R. MacPherson, Thomas Baird, J. M. Thom, Edmonton.

SOUTH ALBERTA.—All that part of the Province of Alberta which lies south of the ninth (9th) correction line, i.e., the line between townships 34 and 35.

Registrar of Land Titles—

Wilford Forbes, K.C., Calgary.

Deputy Registrar—W. M. Peel, R. B. Hall, Calgary.

Assistant Deputy Registrars—S. S. Moore, F. W. Burton, C. A. Gee, J. C. Glenday, H. L. Edwards.

PUBLIC ADMINISTRATORS:

G. M. Colban (Acting) J. D. of Edmonton, J. D. of

J. Campbell (Acting) Red Deer, J. D. of Wetaskiwin

Provincial Bldg. Edmon- Provincial Bldg. Edmon-

ton..... S.J.D. of Grande Prairie,

ton..... S.J.D. of Vegreville.

D. L. Sloan, Court House, J. D. of Calgary, J. D. of

Calgary..... Drumheller, J. D. of

Calgary..... Hanna, J. D. of Medicine

Calgary..... Hat, J. D. of Macleod, J. D.

Calgary..... Lethbridge.

BANKRUPTCY

Supreme Court Judges have jurisdiction in bankruptcy. For official Receivers and Registrars, see Index.

JUVENILE COURTS

THE CHILD WELFARE ACT (1944)

This provides that "Judge" means a Judge of the Juvenile Court appointed under The Juvenile Court Act, or a police magistrate, or any justice of the peace who can be requested by the Commission to act in any case specified in the request.

Order-in-Council No. 1101/45 effective July 1, 1945, appointed Mr. A. G. R. Bond of Calgary a Judge of the Juvenile Court, and a Judge under the Juvenile Offenders Act.

REGISTRATION OF INSTRUMENTS

Bills of Sale, Chattel Mortgages, Hire Receipts, Conditional Sale Agreements, and other Transfers of personal property should be registered with the Registration Clerk, who is identical at present with the Clerk or Deputy Clerk of the Supreme Court in the appropriate Judicial Districts. See List of Officers above.

POLICE MAGISTRATES—PROVINCE OF ALBERTA

DISTRICT	NAME	DISTRICT	NAME	DISTRICT	NAME
Acme	Arthur Wheeler	Fort Chipewyan	J. Wylie	Nanton	W. H. Allan, J. D. Laidlaw
Ashmont	D. S. Woodlock	Fort Fitzgerald	L. J. C. Watson	Nordeggs	Arthur McMullen
Athabasca	F. A. Olsen	Fort McMurray	G. G. Sutherland	Okotoks	R. Knowles
Banff	E. O. Taylor	Fort Saskatchewan		Olds	J. I. Welsh
Bashaw	E. M. Robertson, K.C.	Fort Smith	Mackay Meikle		F. J. Briegel
Bassano	S. H. Edwards	Fort Vermilion	H. N. Edgecombe	Opal	Donald Macdonald
Beverly (inactive)	Thos. E. Kinch	Gibbons St'n	R. P. H. Goddard	Oyen	F. J. M. Lydsman
Black Diamond	J. R. Shearer	Gleichen		Peace River	J. W. Faulkner
Bon Accord	W. Reid Higney		W. J. Pythian, John Boyd	Pincher Creek	W. A. McLeod
Bow Island	A. Stephens	Grande Prairie	A. E. Galway	Provost	Walt Ironfield
Brooks	Wm. Henry Gray	Hanna	A. L. Harvey	Raymond	M. T. King
Calgary	A. G. Bond, I. F. Fitch, K.C., D. C. Sinclair, K.C., H. G. Jensen, G. H. Rose	High River	A. W. White	Red Deer	Jas. Smith
Camrose	Robert Henry Hume		H. O. Jones	Rimbey	Stanislas Pitre
Carbon	Victor B. Hawkin	Huxley	G. R. L. Hogg	Slave Lake	E. R. Kirkpatrick
Cardston		Irvine	Stephen Wiedman	Stavelly	
Castor	Harry Knight	Jasper	E. A. Shaw	Stettler	Henry F. Biggs
Cereal	J. C. Cottrell	Killam	H. T. H. Roberts	Stony Plain	John W. McCulla
Clareholm	Claude J. Amundsen	Lacombe	J. M. P. Coady	Strathmore	S. H. Crowther
Cochrane	Andrew Chapman	Leduc	Thos. O. Stephenson	Taber	H. O. Bland, Edward Brown
Cold Lake	Geo. Edward Hill	Lethbridge	T. O'B. Gore-Hickman	Three Hills	H. F. Pryor
Coleman	Fred Antrobus	L. Metcalfe (Police Court)		Tofield	W. Worion
Coronation	A. O. Thomas, K.C.	Lloydminster	R. J. R. Noyes	Vegreville	R. H. Philp
Didsbury	D. N. McDonald	Lomond	H. H. West	Vermilion	A. E. Kaiser
Edmonton	A. I. Millar, K.C. (City Police), M. McK. Downey (small debts), H. L. Hawe, K.C., Alfred Simpson, K.C.	Macleod	K. G. Craig	Vulcan	Herman Spanke
		Magrath	D. H. Bingham	Wabasca	George E. Arnold
Edson	C. Pattison		G. C. Card	Wainwright	Donald Pawsey
Evansburg	T. P. Bell	Manyberries	J. M. Underdahl	Westlock	Charles Milton McKean
Exshaw	A. G. Court	Maverthorne	Richard Gunn	Wetaskiwin	R. M. Angus
		Medicine Hat	E. A. Bell, William H. Ellis, S. G. Main		L. R. Jackson
		Milo	Evan Beechman	Whitecourt	J. F. Graham
				Youngstown	Frank Schofield

CITIES, TOWNS AND VILLAGES WITH CLERKS

7 Cities; 55 Towns; 143 Villages; 143 other Rural Municipalities; 252 Local Improvement Districts; there are no counties.

Municipal elections in towns and villages, annually on the second Monday in February.

Municipal Districts, annually, the last Saturday in February; or, on petition, to another day of the same week. The date in cities is determined by the charter of each city.

Alberta Association of Municipal Districts. *President*, J. M. Wheatley, Chancellor.

Alberta Association of Municipal District Secretaries-Treasurers. *President*, D. D. McQueen, Vulcan.

CITY	CITY CLERK	CITY	CITY CLERK	CITY	CITY CLERK
Calgary	J. M. Miller	Lethbridge	T. L. Ferguson	Red Deer	R. S. Gillespie
Drumheller	H. A. Brown	Medicine Hat	Peter McQueen	Wetaskiwin	W. A. Dinwoodie
Edmonton	G. S. Docherty				
TOWN	SEC.-TREAS.	TOWN	SEC.-TREAS.	TOWN	SEC.-TREAS.
Athabasca	J. P. Evans	Grande Prairie	Robert Keys	Ponoka	J. H. Galbraith
Barrhead	M. R. Hardy	Granum	A. P. Grant	Raymond	W. L. Jones
Bassano	J. R. Donaldson	Hanna	J. H. Stephens	Redcliff	F. V. Britt
Beverly	F. J. Glossop	Hardisty	Rav Carpenter	Rocky Mt. House	Mrs. C. M. Elliot
Blairmore	C. M. Larbalestier	High River	A. S. Harrison	St. Albert	Leo Belhumuer
Bow Island	C. C. Barkman	Innisfail	H. A. Little	Stavelly	Mrs. D. G. Parker
Brooks	W. H. Gray	Irvine	L. C. McLaughlin	Stettler	A. E. F. Cary
Camrose	W. E. Gardiner	Lacombe	C. B. Hyndman	Stony Plain	T. Wudel
Cardston	Fred Uibel	Leduc	A. R. Ennis	St. Paul	L. P. Meunier
Castor	Fred H. Tucker	Lloydminster	W. M. Cardiff	Strathmore	M. B. Garrett
Clareholm	C. J. Amundsen	Macleod	A. G. Millar	Sylvan Lake	L. B. Walker
Coleman	Miss G. Lees	Magrath	Jno T. Stee	Taber	D. E. Ellingson
Coronation	J. V. Noonan	Morinville	Mrs. L. A. Billio	Three Hills	A. B. Young
Daysland	I. Morris	Nanton	J. C. Hiebert	Tofield	J. E. Stinson
Didsbury	F. L. Evans	Okotoks	M. B. Ardiel	Vegreville	J. H. E. Fitzallen
Edson	E. H. Tucker	Olds	J. E. McLeod	Vermilion	James J. Part
Ft. Saskatchewan	L. Browne	Peace River	E. L. Lamont	Vulcan	J. L. Findlay
Gleichen	W. J. Pythian	Pincher Creek	C. B. Ross	Wainwright	D. Pawsey
				Westlock	C. A. Roulston

CITIES, TOWNS, AND VILLAGES WITH CLERKS—Continued

VILLAGE	SEC.-TREAS.	VILLAGE	SEC.-TREAS.	VILLAGE	SEC.-TREAS.
Acme.....	Arthur Wheeler	Duchess.....	Irvine S. Wenger	Mirror.....	J. G. Russell
Airdrie.....	N. Clogg	Eckville.....	R. B. Gish	* Monitor.....	
Alberta Beach..	R. Crossland, 12422-111 Ave., Edmonton	Edberg.....	R. Sikstrom	Morru.....	B. G. Davidson
Alix.....	U. G. Marryat	Edgerton.....	R. Kingston	Mundare.....	J. Souchuk
Allance.....	J. Buckland	Elk Point.....	A. A. Hain	Munson.....	D. A. Grossert
Andrew.....	M. W. Lopatka	Elmora.....	H. T. Protheroe	Myrnam.....	W. J. Chapelsky
Airrowood.....	J. Roberts	Empress.....	D. McEachern	New Norway.....	E. Stromberg
Barons.....	W. R. Madill	* Enchant.....		Nobleford.....	A. T. Wood
Bashaw.....	S. A. Marshall	* Erskine.....		North Red Deer..	S. G. Br-adfoot
Bawlf.....	H. E. Molstad	Fairview.....	F. J. Malkinson	* Ochaton.....	
Beaverlodge....	N. D. McFarlane	Falher.....	Mrs. T. A. Moulun	Onoway.....	Harry Ablett
Beiseker.....	Eva Wegener	Farintosh.....	Mrs. V. M. Carl	Oyen.....	F. Lydsman
Bellis.....	Mrs. B. Taschuk	Forestburg.....	H. Farvolden	Penhold.....	W. T. Lee
Bentley.....	Claude Summers	Forest Lawn.....	Jas. M. Baillie	Picture Butte....	Glenn Gibb
Berwyn.....	Mrs. Veve Carter	Frank.....	V. J. Horejsi	Provost.....	A. W. Fiske
Big Valley.....	A. E. Richards	Gadsby.....	G. W. Rushton	Radway.....	Nestor Kunnas
Bittern Lake....	Mrs. N. C. Wylie	Galahad.....	A. Danielson	* Ranfurly.....	
Black Diamond..	C. R. Clennett	Grimshaw.....	R. Haining	Rumbe.....	Miss M. I. Wright
Blackfalds.....	W. I. Clark	Gull Lake.....	J. A. McKinley	Rochon Sands....	V. E. Whittaker, Stettler
Blackie.....	Edward Wellman	Hairy Hill.....	M. Skirka	Rockyford.....	J. M. Tomte
Bonnyville.....	M. A. Biron	Haikirk.....		Rosebud.....	H. Thorne
Botha.....	Mrs. Elsie	Hay Lake*.....	M. J. Sware	Rumey.....	S. C. Fairbairn
	Cruickshank	High Prairie.....	G. W. Wilson	Rycroft.....	J. E. G. Potter
Bowden.....	Miss S. Shenfield	Holden.....	N. L. Campbell	Ryley.....	R. O. Selthun
Bruderheim.....	R. B. Christie	Hughenden.....	I. H. Cochran	Sangudo.....	A. E. Saunders
Burdett.....	A. T. Litt	Hussar.....	Mrs. M. C. Bell	Seba Beach.....	S. G. Deane, 4350-67 St., Edmonton
*Cadogan.....		Hythe.....	R. F. Swanston		
Carbou.....	S. F. Torrance	Innisfree.....	Walter D. Tym		
Carmangay.....	Miss E. Needham	Irma.....	A. C. Charter	Sedgewick.....	Ernest Leah
Carstairs.....	A. Aldrich	Irricana.....	James G. Bell	Sexsmith.....	G. R. Sharp
Cayley.....	C. W. McCrea	Kapasiwin.....	F. S. Watson Em- pire Bk., Edm'n	Smoky Lake.....	Nick Palamarek
Cereal.....	J. H. Halpenny	Killam.....	Herbert Hayward	Spirit River.....	H. C. Gordon
Champion.....	J. W. McKie	Kitscoty.....	Jas. M. Corry	Standard.....	F. D. Knowlton
Chauvin.....	A. E. Keith	Lac La Biche....	John Watson	Stirling.....	J. P. Baron
Chinook.....	Lorne Proudfoot	Lakeview.....	J. J. Shaw	Strome.....	G. G. Snow
Chipman.....	J. M. Hains		9445, 100A Av., Edmonton	* Swallow.....	
*Clairmont.....		Lamont.....	Frank Shears	Tilley.....	Allan Johnson
Clive.....	T. A. Brereton	*Langdon.....		Trochu.....	Mrs. R. Ferguson
Cluny.....	W. M. Somerville	Lavoy.....	G. G. Gelhorn	Turner Valley....	E. M. Hemsworth
Clyde.....	H. S. Kinsman	Legal.....	Leo Carriere	Two Hills.....	Mrs. E. Ponich
Coaldale.....	Mrs. E. C. Baldry	Lomond.....	J. A. Brown	Veteran.....	A. W. Thorough- man
Cochrane.....	Frank Fletcher	Lougheed.....	S. Denham	Viking.....	H. E. Atkinson
Consort.....	C. G. Stillings	Mannville.....	G. Pemberton	Vilna.....	J. Kaziuk
Cowley.....	F. A. Tustian, Jr.	Mayerthorpe....	Wm Richardson	* Wabamun.....	
Craigmyle.....	J. M. Armstrong	McLennan.....	E. Houndie	Warner.....	H. B. Snyder
Crossfield.....	Harry May	McMurray.....	John Buck	Waskatenau.....	M. Koshelek
Caar.....	John S. Stewart	Milk River.....	F. W. Smith	Wembley.....	Mrs. E. M. Robertson
Delburne.....	Albert O'Dell	Millet.....	E. J. Olesen	Willington.....	H. R. Savage
Delia.....	Leslie Stephens	Milo.....	Evan Beechman	Youngstown.....	F. Schofield
Derwent.....	M. D. Charchun	Minburn.....	W. J. Barker		
Donaldia.....	O. M. Vikse				

*In the villages marked thus the secretary-treasurer's position has been abolished; the work is done by an officer of the municipality.

PROVINCE OF BRITISH COLUMBIA

Entered Confederation July 20th, 1871. Area 366,255 Sq. Miles. Population 1941, 817,861

SEAT OF GOVERNMENT.....VICTORIA

LIEUTENANT-GOVERNOR—The Honourable Charles Arthur Banks, C.M.G.

Private Secretary, J. G. Cromack

EXECUTIVE COUNCIL (COALITION)

Premier and President of the Executive Council,

Hon. Byron I. Johnson

Provincial Secretary, Minister of Labour, and Minister
of Health.....Hon. George Sharratt Pearson

Attorney-General
Hon. Gordon Sylvester Wismer, K.C.

Minister of Lands and Forests
Hon. Edward Tourtellotte Kenney

Minister of Finance.....Hon. Herbert Anscomb

Minister of Agriculture.....Hon. Frank Putnam

Salary of Premier \$9,000; salaries of other Ministers \$7,500; sessional indemnity \$2,000
to each Cabinet member also.

Minister of Mines and Minister of Municipal Affairs,
Hon. Roderick Charles MacDonald

Minister of Public Works

Hon. Ernest Crawford Carson

Minister of Railways, Minister of Trade and Industry,
and Commissioner of Fisheries

Hon. Leslie Harvey Eyres

Minister of Education.....Hon. W. T. Straith, K.C.

LEGISLATIVE ASSEMBLY

21st Legislature; Elected Oct. 25th, 1945; Maximum Duration 5 years.

Speaker,.....Sergeant-at-Arms, Capt. W. R. Webster

Clerk of Legislative Assembly, R. S. Stuart Yates.

CENSTITUENCY MEMBER	P.O. ADDRESS
Alberni.....James Mowat...Coa.	Fort Alberni
Atlin.....Wm. D. Smith...Coa.	P.O. Box 1309
	Prince Rupert
Burnaby.....E. E. Winch...C.C.F.	N. Westm'r.
Cariboo.....	
Chilliwack.....Hon. L. H. Eyres. Coa.	900 Park Boul., Victoria
Columbia.....Thomas King...Coa.	Golden
Comox.....H. J. Welch...Coa.	Qualicum Beh.
Cowichan- Newcastle.....S. Guthrie...C.C.F.	R.R. No. 1 Ladysmith
Cranbrook.....F. W. Green, M.D., C.M....Coa.	Cranbrook
Delta.....A. C. Hope...Coa.	Ft. Langley
Dewdney.....Hon. R. C. MacDonald...Coa.	N. Westm'r.
Esquimalt.....C. T. Beard...Coa.	Cowichan Sta.
Fernie.....Thomas Uphill. Lab.	Fernie
Fort George.....J. McInnis...C.C.F.	Prince George
Grand Forks- Greenwood.....T. A. Love...Coa.	P.O. Box 51 Grand Forks
Kamloops.....R. H. Carson...Coa.	Kamloops
Kaslo-Slocan.....R. Harding...C.C.F.	Silverton
Lillooet.....Hon. E. C. Carson. Coa.	Victoria
Mackenzie.....H. Gargrave...C.C.F.	1310 64th Ave. W. Vancouver
Nanaimo and the Islands...Hon. G. S. Pearson.....Coa.	Nanaimo
Nelson-Creston. Hon. F. Putnam. Coa.	Victoria
N. Westminister. B. I. Johnson...Coa.	New West'r.
N. Okanagan...C. W. Morrow...Coa.	Vernon
N. Vancouver...J. H. Cates...Coa.	748 7th St. E. N. Vancouver
Oak Bay.....Hon. H. Anscomb. Coa.	Victoria

CONSTITUENCY MEMBER	P.O. ADDRESS
Omineca.....E. F. Rowland. C.C.F.	Decker Lake, B.C.
Peace River....J. H. Corsbie. C.C.F.	Dawson Creek
Prince Rupert..Wm. H. Brett. C.C.F.	Pr. Rupert P.O. Box 632
Revelstoke.....W. J. Johnson...Coa.	Revelstoke
Rosland-Trail. J. L. Webster...Coa.	Trail
Saanich.....	
Salmon Arm....A. Brown Ritchie. Coa.	Salmon Arm
Similkameen...R. R. Laird, M.D., C.M....Coa.	1386 11th Ave. Vancouver [W.]
Skeena.....Hon. E. T. Kenney Coa.	Victoria
S. Okanagan...W. A. C. Bennett...Coa.	Kelowna
Vancouver Burrard.....D. C. Brown...Coa.	Vancouver
	Hon. Geo. M. Weir D. Paed. Coa. Vancouver
Vancouver Centre.....A. J. McDonell. Coa.	Vancouver
	Hon. G. S. Wismer...Coa. Vancouver
Vancouver East.....A. J. Turner. C.C.F.	Vancouver
	H. E. Winch. C.C.F. Vancouver
	Mrs. T. J. Rolston...Coa. Vancouver
Vancouver- Point Grey...A. R. MacDou- gall.....Coa.	Vancouver
	Leigh Stevenson. Coa. Vancouver
Victoria City.....Hon. John Hart. Coa.	Victoria
	Mrs. N. Hodges. Coa. Victoria
Tale.....W. T. Straith, K.C.....Coa.	Victoria
	J. J. Gillis, M.D., C.M.....Coa. Merritt

Leader of the Liberals—Hon. Byron I. Johnson.

Leader of the Conservatives—Hon. H. Anscomb

Leader of the C. C. F.—Harold E. Winch.

PARTY STANDING—Coalition Coa. (Liberal Lib. 20, Conservative Con. 15) 35; Co-operative Commonwealth Federation C.C.F. 10; Labour Lab. 1, vacant 2; Total 48.

Previous Legislature was elected Oct. 21, 1941.

Amount of members' sessional indemnity \$2,000

(plus \$1,000 expenses).

Extra indemnity for Speaker of House \$1,800

Extra indemnity for Leader of Opposition \$2,000

Extra indemnity for Deputy Speaker \$500

CHIEF DEPARTMENTAL OFFICERS—BRITISH COLUMBIA

PROVINCIAL SECRETARY'S DEPARTMENT

Provincial Secretary Hon. G. S. Pearson
Executive Assistant John B. B. Shaw
Deputy Provincial Secretary, Superannuation Commission, Commissioner of Municipal Superannuation and Commissioner of Teacher's Pensions.
 R. A. Pennington, O.B.E.
Civil Service Commissioner Vacant
Administrative Assistant F. H. Hurley
Chief Electoral Officer F. H. Hurley
King's Printer and Controller of Stationery.
 D. McDiarmid
Collector of Institutional Revenue, Court House, Vancouver J. G. McRae
Inspector of Institutions, 226, 510 West Hastings Street, Vancouver A. Dean
Registrar-General of Voters, 619 Seymour Street, Vancouver G. M. Phillips
Director of Mental Hygiene and Psychiatry, Essondale A. L. Crease, M.D., C.M.
Medical Superintendent of Provincial Mental Hospitals and Home for the Aged, Essondale.
 E. J. Ryan, M.D.C.M.
Business Manager, Provincial Mental Hospital, Essondale F. A. Matheson
Superintendent, Colony Farm, Essondale P. H. Moore
Supervisor, Provincial Mental Hospital, Colquitz P.O., V.I. T. A. Morris
Chief Inspector of Hospitals, Chief Inspector under the "Welfare Institutions Licensing Act", and Inspector of Private Mental Hospitals, 226, 510 West Hastings St., Vancouver, B.C. P. Ward

DOMINION GOVERNMENT HOSPITALS
VANCOUVER, Shaughnessy Military Hospital.GOVERNMENT AIDED HOSPITALS
(H. = Hospital)

ABBOTSFORD, M.S. & A. General H. ALERT BAY, St. George's H. ARMSTRONG, Armstrong H. ASHCROFT, Lady Minto H. BELLA BELLA, R. W. Large Memorial H. BELLA COOLA, Bella Coola General H. BURNS LAKE, Burns Lake H. CAMPBELL RIVER, Lourdes H. CEEPECE, Nootka Mission General H. CHILLIWACK, Chilliwack General H. CHEMAINUS, Chemainus General H.
 COBBLE HILL, Queen Alexandra Solarium.
 COMOX, St. Joseph's H. CRANBROOK, St. Eugene H. CRESTON, Creston Valley H. CUMBERLAND, Cumberland General H. DAWSON CREEK, St. Joseph's H. DUNCAN, King's Daughters' H. ENDERBY, Enderby General H. FERNIE, Fernie General H. FORT ST. JOHN, Providence H. GANGES, Lady Minto Gulf Islands H. GOLDEN, Golden General H. GRAND FORKS, Grand Forks H. HAZELTON, Winch Memorial H. INVERMERE, Lady Bruce Memorial H. KAMLOOPS, Royal Inland H. KASLO, Victorian H. KELOWNA, Kelowna General H. KIMBERLEY, Kimberley General H. LADYSMITH, Ladysmith General H. LYTTON, St. Bartholomew's H. MERRITT, Nicola Valley General H. MICHEL, Michel General H. MISSION CITY, Mission Memorial H.
 NAKUSP, Arrow Lakes H. NANAIMO, Nanaimo General H. NELSON, Kootenay Lake General H. NEW DENVER, Slocan Community H. NEW WESTMINSTER, Royal Columbian H.; St. Mary's H. NORTH VANCOUVER, North Vancouver General H. OCEAN FALLS, Ocean Falls H. OLIVER, St. Martin's H. PENTICTON, Penticton H. PORT ALBERNI, West Coast General H. POUCE COUPE, Pouce Coupe Community H. POWELL RIVER, Powell River General H. PRINCE GEORGE, City of Prince George H. PRINCE RUPERT, Prince Rupert General H. PRINCETON, Princeton General H. QUEEN CHARLOTTE CITY, Skidegate Inlet General H. QUESNEL, Quesnel General H. REVELSTOKE, Queen Victoria H. ROSSLAND, Mater Misericordiae H. SALMON ARM, Salmon Arm General H. SIDNEY, Rest Haven Sanitarium.
 SMITHERS, Bulkley Valley District H. SUMMERLAND, Summerland General H. TOFINO, Tofino General H. TRAIL, Trail-Tadane H. VANCOUVER, The Children's H.; Grace H.; Mount St. Joseph H.; St. Paul's H.; St. Vincent's H.; Vancouver General H. VANDERHOOF, St. John's H. VERNON, Vernon Jubilee H. VICTORIA, Royal Jubilee H.; St. Joseph's H.; Queen Alexandra Solarium, Williams Lake, War Memorial H.

COLUMBIA COAST MISSION

GARDEN BAY, St. Mary's H.

RED CROSS OUTPOSTS

There are Red Cross Outposts at Bamfield, Cecil Lake Kyuquot, McBride, Greenwood, Stuart Island.

DEPARTMENT OF HEALTH AND WELFARE

SOCIAL WELFARE BRANCH

Minister of Health and Welfare Hon. G. S. Pearson
Deputy Minister of Welfare E. W. Griffith
Director of Welfare and Officer Administering "Mothers' Allowances Act" C. W. Lundy
Chief Accountant Ernest R. Rickinson
Assistant Director of Welfare, Court House, Vancouver Miss Amy Leigh
Director, Medical Services, 100 West Pender Street, Vancouver Dr. J. C. Moscovich
Superintendent of Child Welfare, Court House, Vancouver Miss R. M. F. McKay

OLD AGE PENSION BOARD

Offices: 411 Dunsmuir Street, Vancouver, B.C.
Chairman J. H. Creighton
Members C. W. Lundy, J. A. Ward Bell

PROVINCIAL INDUSTRIAL SCHOOL FOR GIRLS

800 Cassiar St., Vancouver

Superintendent Miss W. R. Broderick

PROVINCIAL INDUSTRIAL SCHOOL FOR BOYS

Port Coquitlam, B.C.

Principal George A. Ross

PROVINCIAL HOME

Kamloops

Superintendent P. A. McDade

DEPARTMENT OF HEALTH AND WELFARE

HEALTH BRANCH

Minister of Health Hon. G. S. Pearson*Deputy Minister of Health*

G. F. Amyot, M.B., D.P.H.

Deputy Provincial Health Officer

J. S. Cull, M.D., D.P.H.

Assistant Provincial Health Officer

J. M. Hershey, B.Sc., M.A., Ph.D., M.D., D.P.H.

Director of Public Health Nursing

Miss Dorothy Tate, R.N., B.A.Sc.

Director, Health Education

A. H. Cameron, B.A., M.P.H.

Public Health Engineer and Chief Sanitary Inspector

Reginald Bowering, M.A.Sc.

Director, Division of Laboratories, 763 Hornby Street, Vancouver C. E. Dolman, M.B., D.P.H.*Director, Division of Tuberculosis Control, 2647 Willow Street, Vancouver* W. H. Hatfield, M.B.*Director, Division of Venereal Disease Control, 2700 Laurel Street, Vancouver*

Geo. Elliot, M.D., C.M., D.P.H.

Medical Superintendent, Tranquille Sanatorium, Tranquille, B.C. H. S. Stalker, M.D.*Superintendent, Provincial Infirmary, Corner Marine Drive and Hudson Avenue, Vancouver*

Mrs. Mary McD. Law

Director of Vital Statistics and Medical Records Supervisor (Registration of Births, Deaths and Marriages)

J. D. B. Scott, B. Comm.

(Remit for certificates 50c each plus 50c for search fee 3 year period or plus \$2 if over 3 year period)

School Accountant Ernest R. Rickinson

School Health Inspection comes under the Deputy Minister of Health.

DEPARTMENT OF FISHERIES

Minister of Fisheries Hon. Leslie H. Eyres*Deputy Minister of Fisheries* Geo. J. Alexander

EDUCATION DEPARTMENT

Minister of Education

The Honourable W. T. Straith, K.C.

Deputy Minister and Superintendent of Education F. T. Fairry, B.A.*Assistant Superintendent of Education and Director of Temperance Education.*

H. L. Campbell, B.A., M.Ed.

Executive Assistant to the Superintendent of Education R. C. Grant, B.A.

Organizer of School and Community Drama.

H. S. Hurn, B.A.
Officer in Charge of Text-Book Branch......P. G. Barr
Accountant.....S. E. Espley
Chief Clerk.....R. D. Smith

MUNICIPAL INSPECTORS OF SCHOOLS

J. F. K. English, M.A., B.Paed.
 1047 Joan Crescent, Victoria
 John Gough, M.A.,.....1047 Joan Crescent, Victoria
 William Gray, M.A.,.....North Vancouver
 R. S. Shields, B.A. 401 Sixth Ave., New Westminster
 C. G. Brown, M.A.
 2160 Salsbury Ave., New Westminster
 K. B. Woodward, B.A., B.Paed.
 326 Eighth St., New Westminster

PROVINCIAL INSPECTORS OF SCHOOLS

J. E. Brown, M.A.,.....701 Yates St., Victoria
 J. N. Burnett, B.A.,.....Penticton, B.C.
 C. L. Campbell, M.A.,.....Court House, Nanaimo
 T. G. Carter, M.C.,.....736 Granville St., Vancouver
 Jos. Chell, M.A.,.....Nelson
 C. E. Clay, B.A.,.....Grand Forks
 E. G. Daniels, B.A., Court House, New Westminster
 C. J. Frederickson, B.A.,.....Cranbrook
 S. J. Graham, B.A.,.....Pouce Coupe
 W. H. Grant, B.S.A., B.Ed.,.....Salmon Arm
 E. E. Hyndman, B.A., B.Paed.,.....Prince Rupert
 F. A. Jewett, B.A.,.....736 Granville St., Vancouver
 P. P. Levirs, B.A.,.....Telkwa
 W. E. Lucas, B.A., B.Paed.,.....Trail
 H. McArthur, B.A.,.....Kamloops
 F. A. McLellan, M.A., B.Paed.,.....Kamloops
 V. Z. Manning, B.A.,.....736 Granville St., Vancouver
 A. S. Matheson, B.A.,.....Kelowna
 W. A. Plenderleith, M.A., D.Paed., F.R.S.A.,
 F.C.P., A.M.R.S.T.,.....Nanaimo
 H. D. Stafford, B.A.,.....Courtenay
 L. E. Stibbs, B.A.,.....Prince George
 B. Thorsteinson, B.A., M.B.A.,.....Abbotsford
 C. S. Towell, M.A.,.....Vernon
 C. I. Taylor, B.A., B.Ed.,.....Kimberley
 A. Turnbull, B.A., M.C., M.M.,.....Chilliwack

SUPERINTENDENT OF SCHOOLS FOR VANCOUVER CITY
 H. N. MacCorkindale, B.A., 500 Hamilton Street,
 Vancouver.

INSPECTORS OF SCHOOLS FOR VANCOUVER CITY

O. J. Thomas, B.A.
 590 Hamilton Street, Vancouver
 Robert Straight, B.A.,
 590 Hamilton Street, Vancouver

NORMAL SCHOOLS

Principal, Provincial Normal School, Victoria
 H. O. English, B.A., B.S.A.
Principal, Provincial Normal School, Vancouver
 A. R. Lord, B.A.

SPECIAL OFFICIALS

Registrar.....T. F. Robson
Director of Division of High School Correspondence
Instruction
 Miss E. E. Lucas, D. es. L., Weiler Bldg., Victoria
Director of Division of Elementary School
Correspondence Instruction
 Miss A. B. Miller, Weiler Bldg., Victoria
Director of Home Economics
 Miss Bertha Rogers, B.Sc., M.A.
Assistant Inspector in Home Economics
 Miss C. M. Orr, B.A., B.Sc.
Officer in Charge of Industrial Education
 H. A. Jones, Victoria
Inspector of Technical Classes
 C. J. Strong, M.A., 736 Granville St. Vancouver, B.C.
Director of Summer School of Education and Division
of Educational and Vocational Guidance
 Harold P. Johns, M.A., 701 Yates Street, Victoria
Director of Division of Tests and Standards
 C. B. Conway, B.Sc., M.S., D. Paed.,
 Weiler Bldg., Victoria
Director of Division of School Reference and Service
 Muriel MacKay Scace, B.A.,
 Parliament Bldgs., Victoria
Director of Visual Education
 J. R. Pollock, B.A.Sc., 704 Yates St., Victoria
Director of Recreational and Physical Education
 Ernest Lee, B.A., 736 Granville St., Vancouver, B.C.
Director of School Radio Broadcasts
 Philip J. Kitley, B.A., Radio Station CBR,
 Vancouver, B.C.

Superintendent, School of the Deaf and the Blind

C. E. MacDonald, LL.B., B.S., in Ed., LL.D.,
 4100 West 4th Ave., Vancouver
Director of Provincial Museum.....Dr. G. C. Carl

PUBLIC LIBRARY COMMISSION

Superintendent of the Public Libraries Act,
 Charles K. Morison, B.A.
PROVINCIAL LIBRARY AND ARCHIVES
Provincial Librarian and Archivist,
 W. E. Ireland, M.A.

TEACHERS' PENSIONS

The "British Columbia Teachers' Pensions Act" is administered by a sole Commissioner known as "Commissioner of Teachers' Pensions." This official also acts as Chairman of the Teachers' Pension Board. At the present time the Commissioner of Teachers' Pensions is also Commissioner of Municipal Superannuation and Superannuation Commissioner for the Province. See under Provincial Secretary's Department.

ATTORNEY-GENERAL'S DEPARTMENT

Attorney-General.....Hon. G. S. Wismer, K.C.
Deputy Attorney-General.....Eric Pepler, K.C.
Legislative Counsel.....J. P. Hogg, K.C.
Assistant Deputy Attorney-General and Departmental
Solicitor.....H. Alan MacLean
Assistant Departmental Solicitor.....W. B. Colvin
Inspector of Legal Offices and Registrar of
Titles.....H. J. Crane
Registrar of Companies.....S. W. Taylor
Supt. of Insurance.....S. W. Taylor
Supt. of Brokers.....E. K. deBeek
Fire Marshal.....W. A. Walker
Commissioner Provincial Police and Inspector
of Gaols.....T. W. S. Parsons

PROVINCIAL GAME COMMISSION

Members: J. G. Cunningham, F. R. Butler.
CENSORS OF MOVING PICTURES—John B. Hughes,
Censor; Mrs. K. W. Smith, *Assistant Censor*.
LIQUOR CONTROL BOARD, administering Government
 Liquor Act, ("Controlled Sale in Government
 Stores")—*Chairman*, W. F. Kennedy; *Secretary*,
 A. H. Wyllie, Victoria.

LAND REGISTRY OFFICES

District	Registrar	Address
Victoria.....	H. J. Crane	Victoria
	Insp. of Legal Off's	
Vancouver.....	H. L. Robinson	Vancouver
	District Registrar	
New Westminster. A. A. Milledge..		New Westminster
	District Registrar	
Kamloops.....	C. F. MacLean	Kamloops
	District Registrar	
Nelson.....	A. W. Idiens	Nelson
	District Registrar	
Prince Rupert....	A. Thompson	Prince Rupert
	Dep. Dist. Regist'r	

DEPARTMENT OF AGRICULTURE

Minister of Agriculture.....Hon. Frank Putnam
Deputy Minister of Agriculture.....Dr. J. B. Munro
Assistant Deputy and Provincial
Horticulturist.....W. H. Robertson
Livestock Commissioner.....Dr. W. R. Gunn
Chief Veterinary Inspector.....Dr. W. R. Gunn
Dairy Commissioner.....F. C. Wasson
Field Crops Commissioner.....J. Travis
Poultry Commissioner.....G. L. Landon
Markets Commissioner.....E. O. MacGinnis
Plant Pathologist.....
Provincial Entomologist.....
Director of Land Clearing.....Wm. MacGillivray
Superintendent of Farmers'
Institutes.....L. W. Johnson
Statistician.....G. H. Stewart
Chief Accountant.....W. J. Lyle
Brand Recorder.....G. Pilmer
In Charge of Soil Survey.....C. C. Kelley
Superintendent of Women's
Institutes.....Mrs. S. E. Gummow
Superintendent of Boys' and Girls'
Clubs.....Miss E. Lidster
Apiary Inspector.....W. H. Turnbull

FINANCE DEPARTMENT

Minister of Finance... Hon. Herbert Anscomb, C.A.
Deputy Minister of Finance... J. V. Fisher
Assistant Deputy Minister of Finance... R. M. Burns
Comptroller-General... J. A. Craig, C.A.
Deputy Comptroller-General... C. J. Ferber, C.A.
Surveyor of Taxes... J. T. Clark
Inspector of Trust Cos., Assessor of Probate and Succession Duties... A. C. Campbell
Registrar... E. P. Gillespie
 (The Controlling and Audit Branch is under the supervision of the Comptroller-General).

PURCHASING COMMISSION

Chairman... C. B. Peterson
Members... E. W. Griffith, J. M. Stewart
Executive Assistant... F. H. Harrison
 Parliament Bldgs., Victoria, B.C.

DEPARTMENT OF LABOUR

Minister of Labour... Hon. Geo. S. Pearson
Deputy Minister... James Thomson
Executive Administrative Officer... Andrew M. Whisker
Chief Inspector of Factories... Robert D. Lemmax
Director of Apprenticeship... Hamilton Crisford
Trade-schools Regulation Branch... J. A. Ward Bell
Supervisor of Safety, Lumber Industry... Charles Whisker

Industrial Conciliation and Arbitration Branch... B. H. E. Goult

BOARD OF INDUSTRIAL RELATIONS

(This Board administers Wages and Hours of Work)
Chairman... James Thomson
Members: Mrs. Rex Eaton, C. J. McDowell, J. A. Ward Bell, H. Douglas.

Secretary... C. R. Margison

FACTORIES BRANCH

Chief Inspector of Factories... Robert D. Lemmax

APPRENTICESHIP BRANCH

Director of Apprenticeship... Hamilton Crisford

PROVINCIAL APPRENTICESHIP COMMITTEE

Chairman... J. A. Ward Bell
Members... James Thomson, Col. J. F. Keen
Secretary... Hamilton Crisford

TRADE-SCHOOLS REGULATION BOARD

Chief Administrative Officer... J. A. Ward Bell
Members: Mrs. Rex Eaton, James Thomson, Hamilton Crisford.

Secretary... Hamilton Crisford

SAFETY BRANCH—LUMBER INDUSTRY

Supervisor of Safety... Charles Whisker, Nanaimo

INDUSTRIAL CONCILIATION AND ARBITRATION BRANCH

Chief Executive Officer... B. H. E. Goult

Registrar... Norman de W. Lyons

WORKMEN'S COMPENSATION BOARD

Chairman... Adam Bell

Commissioners... C. W. Pritchard, G. M. Williscroft

Secretary... F. P. Archibald

(Address: 411 Dunsmuir Street, Vancouver, B.C.)

DEPARTMENT OF LANDS AND FORESTS

Minister of Lands and Forests... Hon. E. T. Kenney

Deputy Minister of Lands... G. P. Melrose

Deputy Minister of Forests and

Chief Forester... C. D. Orchard

Asst. Chief Forester... R. C. St. Clair

Comptroller of Water Rights... R. C. Farrow

Supt. of Lands... Chas. E. Hopper

Surveyor-General... N. C. Stewart

Controller of Coal, Petroleum and

Natural Gas... T. B. Williams

Chairman of Land Settlement

Board... G. P. Melrose

Provincial Parks

These parks are looked after by the Forest Rangers.

DEPARTMENT OF MUNICIPAL AFFAIRS

Minister of Municipal Affairs... Hon. R. C. MacDonald

Deputy Minister of Municipal Affairs

and Inspector of Municipalities... B. C. Bracewell

Supervisor of Municipalities and

Deputy Inspector

RAILWAY DEPARTMENT

Minister of Railways... Hon. L. H. Eyres
Deputy Minister and Chief Engineer... R. M. Stewart
Chief Inspector... R. E. Swanson
Inspectors: J. W. Miller, J. H. Carmichael, W. E. Tyler

PUBLIC WORKS DEPARTMENT

Minister of Public Works... Hon. E. C. Carson
Deputy Minister... A. L. Carruthers
Chief Engineer & Chairman, Highway Board... H. C. Anderson
Asst. Chief Engineer... N. M. McCallum
Bridge Engineer... G. M. Duncan
Chief Accountant... A. W. E. Pitkethley
Chief Architect... H. Whittaker
Chief Boiler Inspector... J. B. Tait
Insp. Electrical Energy... H. L. Taylor
Mechanical Supt.... J. Armstrong
Surfacing Engineer... W. P. Beavan
Loc. & Constr. Engineer... H. L. Hayne

MINES DEPARTMENT

Minister of Mines... Hon. R. C. MacDonald
Deputy Minister of Mines... J. F. Walker
Chief Insp. of Mines... James Strang
Chief Mining Engineer... H. Sargent
Chief Analyst and Assayer... G. Cave-Browne-Cave
Chief Gold Commissioner... P. J. Mulcahy

DEPARTMENT OF TRADE AND INDUSTRY

Minister... Hon. Leslie H. Eyres
Deputy Minister... E. G. Rowebottom
Director, Bureau of Economics and Statistics, Economic Adviser to the Government...
Commissioner British Columbia Travel Bureau... W. H. Currie
Trade Commissioner... R. S. O'Meara

B.C. SECURITIES ACT

This Act is administered by the Superintendent of Brokers, Mr. E. K. deBeek, Securities Department, Parliament Buildings, Victoria, B.C.

Deputy Supt. of Brokers... Mr. H. E. Landman

AGENT-GENERAL FOR BRITISH COLUMBIA IN GREAT

BRITAIN—W. A. McAdam, C.M.G., British Columbia House, 1 & 3 Regent Street, London S.W. 1.

PACIFIC GREAT EASTERN RAILWAY—Secretary and

General Manager, W. H. Tobey.

BRITISH COLUMBIA CANCER FOUNDATION

Secretary, Dr. Gordon Shrum, 685 West 11th Avenue, Vancouver, B.C.

BRITISH COLUMBIA CANCER INSTITUTE

Medical Director... Dr. A. M. Evans

Hon. Secy.... Dr. G. M. Shrum

Address all communications to 685 West 11th Avenue, Vancouver.

PUBLIC UTILITIES COMMISSION

Created 1938 for the regulation of companies operating public utilities.

Chairman... Dr. W. A. Carrothers

Members... Major J. C. MacDonald, L. W. Patmore

Secretary... A. B. Jackson

Chief Engineer... E. I. W. Jardine

BRITISH COLUMBIA POWER COMMISSION

918 Government St., Victoria

Chairman: Samuel Raymond Weston, B.Sc., M.E.I.C.

Members: Major General William Wasbrough

Foster, D.S.O., V.D., Croix de Guerre; Forrest Linden Shaw.

BRITISH COLUMBIA RESEARCH COUNCIL

Chairman of the Board of Management: Hon. Leslie H. Eyres, Minister of Trade and Industry.

Administrative Director: S. E. Maddigan, B.A., M.S., Ph.D.

Acting Director: G. M. Shrum, M.M., M.A., Ph.D., F.R.S.C.

Assistant to the Director: V. H. Grigg, B.Com., B.A.

Offices of the Council: c/o University of British Columbia, Vancouver, B.C.

COURTS, JUDGES, ETC., BRITISH COLUMBIA

COURT OF APPEAL

CHIEF JUSTICE OF BRITISH COLUMBIA.—Hon. Gordon McG. Sloan, Victoria.

JUSTICES OF APPEAL.—Hons. Cornelius H. O'Halloran, Victoria; Sidney A. Smith, Vancouver; H. B. Robertson, Vancouver; Henry I. Bird, Vancouver.

REGISTRARS.—C. G. White, Victoria; J. F. Mather, Vancouver.

SUPREME COURT

CHIEF JUSTICE OF SUPREME COURT.—Hon. Wendell B. Farris, Vancouver.

JUSTICE JUDGES.—Hons. A. M. Manson, Vancouver; J. O. Wilson, Vancouver; James M. Coady, Vancouver; Herbert S. Wood, Vancouver; A. D. Macfarlane, Victoria; Norman W. Whittaker, Victoria.

DISTRICT JUDGE IN ADMIRALTY.—Hon. Sidney A. Smith, Vancouver.

REGISTRAR IN ADMIRALTY.—C. G. White.

DEPUTY REGISTRARS.—J. F. Mather, Vancouver; J. S. Gill, Victoria.

BANKRUPTCY

Supreme Court Judges have jurisdiction in bankruptcy. For Official Receivers and Registrars, see Index

REGISTRATION OF INSTRUMENTS

Bills of Sale, Chattel Mortgages, Conditional Sale and Hire Receipts are registered with the registrar of the county court for the county in which the property is situated. All the registrars below are county court registrars; those in the more important places are also registrars of the Supreme Court of B.C. Bills of Sale and Conditional Sale Agreements of Motor Cars, however, are filed with the Superintendent of Motor Vehicles at Victoria.

COUNTY COURT JUDGES

COUNTY	ADDRESS	HIS HON. JUDGE	COUNTY	ADDRESS	HIS HON. JUDGE
Prince Rupert	Prince Rupert	W. O. Fulton	Westminster	New Westminster	H. J. Sullivan
Cariboo	Ashcroft	James A. McGeer	Vancouver	Vancouver	R. A. Sargent
"	Prince George	E. D. Woodburn	"	"	C. J. Lennox
East Kootenay	Fernie	H. W. Colgan	"	"	J. Bruce Boyd
West Kootenay	Nelson	E. P. Dawson	Victoria	Victoria	H. H. Shandley
Nanaimo	Nanaimo	P. P. Harrison	Yale	Penticton	M. M. Colquhoun
"	Alberni	L. Arnold Hanna	"	Kamloops	J. R. Archibald

JUVENILE COURT JUDGES

PLACE	NAME	PLACE	NAME	PLACE	NAME
Agassiz	Wm. J. Cuthbert	Kamloops (City)	Arthur Rankin	Prince Rupert	Walter D. Vance
Alert Bay	J. B. Williams	Kamloops (Elect. Dist.)	D. W. Rowlands	Princeton	C. Nichols
Ashcroft	Thos. Y. Scott	"	Geo. Armstrong	Quesnel	J. Holt
Burnaby	Geo. A. Thos. and G. B. Ladner	Kaslo	H. H. Angle	Revelstoke	W. Maxwell and G. W. Cartwright
Brighouse	C. J. S. Farrant	Kelowna	R. T. Richardson	Salmon Arm	D. M. Robertson
Campbell River	R. L. Haig-Brown	Kimberley	Wm. H. Bryant	Selma Park	Sydney McKay
Chilliwack	F. K. Grimmett	Ladysmith	William Harris	Smithers	Harvey Davies
Clinton	F. W. Engemann	Lilloet	H. C. Catt	Terrace	W. Robinson
Cloverdale	Fabian Hugh	Lumby	G. T. Holdwan	Trail	Parker Williams
Courtenay	G. Pidcock	Nanaimo	L. Beevor-Potts	Vancouver	Graham B. Ladner
Cranbrook	Alan Graham	New Westminster	H. L. Edmonds	Vancouver	H. S. Wood
Creston	E. Mallandaine	North Vancouver	F. J. Bayfield	Vancouver	W. W. S. Dixon
Dawson Creek	C. S. Kitchen	Pemberton	John Ronayne	Vanderhoof	Stephen Holmes
Duncan	A. G. Tisdall	Penticton	G. A. McLelland	Vernon	W. Morley
Fernie	J. V. Rowers	Port Alberni	T. M. Patterson	Victoria	H. C. Hall
Fort Fraser	A. Fisher	Port Moody	J. J. Lye	Williams Lake	E. B. Hart
Golden	G. E. Sanborn	Powell River	W. L. Parkin	W. Summerland	W. Sharmar
Huntingdon	J. W. Winson	Prince George	G. H. Hallett	W. Vancouver	G. Robson

DISTRICT REGISTRARS OF THE SUPREME AND REGISTRARS OF THE COUNTY COURTS
 Note:—Those Registries designated (c) are County Courts only, all others are Supreme and County Courts)
 Under Supreme Courts, all Counties are constituted Judicial Districts; in County Courts, Districts are Counties and not Judicial Districts.

JUDICIAL DISTRICT	REGISTRAR	P.O. ADDRESS	JUDICIAL DISTRICT	REGISTRAR	P.O. ADDRESS
Victoria	G. G. White	Victoria	Yale	R. G. Couper	Merritt
Nanaimo	T. H. W. Harding	Alberni	Cariboo	W. F. Knowlton	Ashcroft
"	A. G. Freeze	Cumberland	"	William E. McLean	Barkerville (c)
"	A. C. Sutton	Duncan	"	C. G. Sutherland	Clinton
"	V. C. Fawcett	Nanaimo	"	G. H. Beley	Lilloet
Vancouver	J. F. Mather	Vancouver	"	M. S. Morrell	Pouce Coupe
"	J. P. Scarlett	Powell River (c)	"	G. H. Hallett	Prince George
Westminster	E. L. Anderson	Chilliwack	"	S. Allen	Quesnel
"	L. A. Menendes	New Westm'n'r	Kootenay	E. L. Hedley	Cranbrook
Yale	E. Harrison	Grand Forks	"	F. E. P. Hughes	Fernie
"	W. L. Draper	Greenwood	"	J. S. M. Carling	Golden
"	D. G. Dalgleish	Kamloops	"	Wm. J. Sturges	Nelson
"	C. MacDonald	Kaslo	"	W. G. Fleming	Revelstoke
"	E. R. Oatman	Kelowna	"	E. B. Offin	Rossland
"	T. S. Dalby	Penticton	Prince Rupert	A. E. Roddis	Atlin
"	C. Nichols	Princeton	"	A. Thompson	Prince Rupert
"	A. E. Wilson	Vernon	"	K. D. McRae	Smithers

SHERIFFS

P. O. ADDRESS	SHERIFF	COUNTY	P. O. ADDRESS	SHERIFF	COUNTY
Grand Forks	James Hird	South-east portion County of Yale	Pouce Coupe	H. A. Carlin	Peace River
Kamloops	James R. Colley	North-west portion County of Yale	Prince George	L. F. Knight	County of Cariboo
Nanaimo	Robt. T. Covenay	County of Nanaimo	Prince Rupert	M. M. Stephens	Co. of Prince Rupert
Nelson	M. E. Harper	South Kootenay	Revelstoke	Alex. R. Rankin	North Kootenay
N. Westminster	F. R. Cotton	Co. of Westminster	Vancouver	S. F. M. Moodie	County of Vancouver
			Victoria	D. McBride	County of Victoria

POLICE MAGISTRATES

PLACE	NAME	PLACE	NAME	PLACE	NAME
Alberni.....	J. Z. Blower	Kimberley.....	R. T. Richardson	Prince George...	P. J. Moran
Armstrong.....	J. Z. Parks	Ladner.....	Smith Wright	Prince Rupert...	Walter D. Vance
Brighouse.....	C. J. S. Farrand	Ladysmith.....	Wm. H. Bryant	Revelstoke.....	G. Cartwright
Burnaby.....	Geo. A. Grant	Langley Prairie.....	R. A. Payne	Rossland.....	R. E. Plewman
Chilliwack.....	F. K. Grimmer	Merritt.....	Peter Moyes	Salmon Arm.....	D. M. Robertson
Cloverdale.....	Fabian Hugh	Murrayville.....	R. A. Payne	Slocan.....	H. D. Curtis
Coldstream.....	D. F. B. Kinloch	Nanaimo.....	L. Beavor-Potts	Spallumcheen.....	J. Z. Parks
Courtenay.....	Geo. H. Pidoock	Nelson.....	William Brown	Tadanac.....	P. Williams
Cranbrook.....	C. R. Ward	New Westminster.....	H. L. Edmonds	Vancouver.....	(Position Vacant)
Cumberland.....	W. H. Cope	North Vanc'r (City).....	F. J. Bayfield	Vancouver.....	Mackenzie Matheson
Enderby.....	P. Farmer	North Vanc'r (Dist).....	F. J. Bayfield	W. W. B. McInnes, W. H. S. Dixon	
Fernie.....	J. V. Rewers	Penticton.....	G. A. McLelland	Lt. Col. C. H. Hill, Deputies	
Huntingdon.....	J. W. Winsom	Port Alberni.....	T. M. Patterson	Vernon.....	Wm. Morley
Kamloops.....	Arthur Rankin	Port Coquitlam.....	G. R. Leigh	Victoria.....	H. C. Hall
Kelowna.....	H. H. Angle	Port Moody.....	J. J. Lye	West Summerland.....	Hugh Sharman
		Port Hammond.....	W. Hope	West Vancouver.....	Gordon Robson

OFFICIAL ADMINISTRATORS

ADDRESS	NAME	ELECTORAL OR OTHER DISTRICT	ADDRESS	NAME	ELECTORAL OR OTHER DISTRICT
Atlin.....	A. E. Roddis	Atlin Lake Mining Division	Pouce Coupe.....	M. S. Morrell...	Fort George N. of 55 and Peace River
Barkerville.....	Wm. E. McLean	Barkerville Water Comox	Port Alberni.....	W. A. Ackland...	Alberni-Nanaimo
Cumberland.....	A. G. Freeze...	Cranbrook	Powell River.....	J. P. Scarlett...	Portion of County of Vancouver
Fernie.....	E. L. Hedley...	Fernie	Prince George...	Geo. H. Hallett...	Fort George N. of 53
Golden.....	F. E. P. Hughes	Columbia	Prince Rupert...	G. F. Forbes...	Pr. Rupert, Vanc'er and Quesnel Land Registry Districts
Grand Forks.....	S. M. Carling...	Portion of Yale			
Greenwood.....	J. A. Davis...	Portion of Yale	Princeton.....	Chas. Nichols...	Similkameen
Kamloops.....	G. A. Hartley...	Kamloops	Quesnel.....	S. Allen.....	Portion of Cariboo
Kaslo.....	F. T. Cornwall...	Kaslo-Slocan	Revelstoke.....	Wm. G. Fleming...	Columbia-Revelstoke
Kelowna.....	C. MacDonald...	South Okanagan	Smithers.....	K. D. McRae...	Part of County of Prince Rupert
Lillooet.....	C. H. Jackson...	Portion Cariboo Co.			
Merritt.....	P. J. Wilson...	Portion of Yale	Telegraph Creek...	R. T. Johnson...	Telegraph Cr'k Land Recording Dist.
Nanaimo.....	W. C. Parker...	County of Nanaimo, except Comox	Trail.....	J. Skinner.....	Portion of Kootenay County
Nelson.....	V. C. Fawcett...	Nelson & Creston	Vancouver.....	S. A. Moore...	Portion of County of Vancouver
New Westminster.....	M. E. Harper...	Portion of County Westminster	Victoria.....	R. L. Cox.....	Victoria Co. Ct. Dist.
Penticton.....	J. M. Straight...	Portion of Similkameen	Vernon.....	J. R. Kidston...	Portion of Yale
	G. A. McLelland				

All are Electoral Districts unless otherwise noted.

OFFICIAL GUARDIAN—C. L. Fillmore, Vancouver.

PROVINCE OF BRITISH COLUMBIA

CITIES AND RURAL MUNICIPALITIES, WITH CLERKS

Deputy Minister of Municipal Affairs and Inspector of Municipalities, B. C. Bracewell, Victoria, B.C.
Municipal Elections in Victoria are held 2nd Thursday in December; in Vancouver 2nd Wednesday in December; in City Municipalities on the Thursday following the 2nd Monday in December; in Villages on the Thursday following the 2nd Monday in December or alternatively, the Saturday following, and in District Municipalities on the Saturday following the 2nd Monday in December.

British Columbia has 34 Cities, 34 Villages, 28 Rural Districts.

UNION OF B.C. MUNICIPALITIES—President,—Mayor W. M. Mott, New Westminster, B.C.; First Vice-President—Mayor P. E. George, Victoria, B.C.; Secretary—Mr. R. R. F. Sewell, 576 Obed Ave., Victoria, B.C.

MUNICIPAL OFFICERS' ASSOCIATION OF BRITISH COLUMBIA—President—Mr. H. M. Levey, City Clerk, City of Kamloops, B.C. Secretary—Mr. S. Leslie Brice, Municipal Clerk, Township of Chilliwack, Chilliwack, B.C.

CITIES

CITY	CLERK	CITY	CLERK
Alberni.....	Taylor, A. F.	Nanaimo.....	Hackwood, H.
Armstrong.....	Fifer, R. A.	Nelson.....	Gordon, W. A.
Chilliwack.....	Minter, H. Glen	New Westminster.....	Brine, A. G.
Courtenay.....	Tull, F. W.	North Vancouver.....	Gibbs, R. C.
Cranbrook.....	Burgess, F. W.	Port Alberni.....	Kitto, F. L.
Cumberland.....	Brighton L.	Port Coquitlam.....	Leigh, G. R.
Duncan.....	Berry, G. M.	Port Moody.....	Lye, J. J.
Enderby.....	Rosoman, Miss Hazel.	Prince George.....	Fraser, W. G.
Fernie.....	Robertson, G. M.	Prince Rupert.....	Thain, H. D.
Grand Forks.....	Hutton, J. A.	Revelstoke.....	Reynolds, B. R.
Greenwood.....	Hartley, G. A.	Rossland.....	McLeod, J. A.
Kamloops.....	Levey, H. M.	Salmon Arm.....	Lingford, R.
Kaslo.....	Gardner, R. D.	Slocan.....	Graham, W. E.
Kelowna.....	Dunn, G. H.	Trail.....	Tregoning, E. F.
Kimberley.....	Corker, A. D.	Vancouver.....	Thompson, R.
Ladysmith.....	Wood, R. S.	Vernon.....	Wright, J. W.
Merritt.....	Dunnigan, Miss A.	Victoria.....	Hunter, M. F.

DISTRICTS

DISTRICT	CLERK & TREAS.	ADDRESS	DISTRICT	CLERK & TREAS.	ADDRESS
Burnaby.....	Brown, C. B.....	Edmonds.	North Cowichan.	Casteyen, A. Vande	Duncan.
Chilliwack.....	Brice, S. L.....	Chilliwack.	North Vancouver	Saunders, F. G....	N. Vancouver
Coldstream.....	Kinloch, D. F. B.	Vernon.	Oak Bay.....	Blandy, R. F.....	Oak Bay.
Coquitlam.....	Lemax, C.....	1111 Brunette	Peachland.....	Inglis, C. C.....	Peachland.
		St., New	Penticton.....	Andrew, H. G.....	Penticton.
		Westminster	Pitt Meadows....	Thompson, W. T. A	Pitt Meadows.
Delta.....	Smith, J. P.....	Ladner.	Richmond.....	Palmer, R. C.....	Brighouse
Esquimalt.....	Miss V. M. Mesher	Esquimalt.	Saanich.....	Tribe, J.....	Royal Oak
Fraser Mills.....	Young, A. P.....	Fraser Mills.	Salmon Arm.....	Johnston, D.....	Salmon Arm.
Glenmore.....	Corner, R. W.....	Kelowna.	Spallumcheen....	Jenkinson, C. H....	Armstrong.
Kent.....	Chaplin, A. P.....	Agassiz.	Sumas.....	McPhail, E. B....	r. r. 2, Abbots'rd
Langley.....	Fountain, E. A....	Murrayville.	Summerland.....	Nixon, F. J.....	W. Summerland
Maple Ridge.....	Davenport, H. M.	Haney	Surrey.....	Livingston, P.....	Cloverdale.
Matsqui.....	Baynes, W. E.....	Mount Lehman	Tadanac.....	Stewart, P. C.....	Tadanac.
Mission.....	Haigh, J. S.....	Mission	West Vancouver.	Harrison, R. A....	Hollyburn.

VILLAGES

VILLAGE	CLERK AND TREASURER	VILLAGE	CLERK AND TREASURER
Abbotsford.....	Nixon, H. C.....	New Denver.....	Angrignon, F. H....
Alert Bay.....	Phillips, D. J.....	North Kamloops..	
Burns Lake.....	Wilson, W.....	Oliver.....	Ball, H. E.....
Campbell River..	Hulme, G. G.....	Osoyoos.....	Hesketh, H. H....
Castlegar.....	Vickers, H.....	Parksville.....	Harper, R. H.....
Chapman Camp..	Bidder, R. J. (Mrs.)	Pouce Coupe.....	Tyrrell, C.....
Comox.....	Pickering, Miss L.	Qualicum Beach..	Thwaites, E. D....
Cranberry Lake..	Johnson, R. S. W.	Quesnel.....	Caudwell, J. N....
Creston.....	Key, Gordon.....	Salmo.....	Hearn, A. W., Acting
Dawson Creek....	Miss M. L. McPhee.	Silverton.....	Kelly, J. J.....
Gibson's Landing..	Burns, Robt.....	Smithers.....	
Hope.....	Stuart, M. G. K. (Miss)	Stewart.....	Harrison, F. C....
Lake Cowichan..	Greenwell, A. B....	Terrace.....	Sherwood, N.....
Lilloet.....	Angman, E. E.....	Tofino.....	Mrs. E. M. Burchett.
Lytton.....	Rebagliatti, Ann C.	Vanderhoof.....	Ogston, G.....
McBride.....	Long, G. A.....	Westview.....	Clapp, James A....
Mission.....	Marsh, H. W.....	Williams Lake....	E. H. Gibbon.....

GOVERNMENT AGENTS

AGENCIES	AGENTS	AGENCIES	AGENTS	AGENCIES	AGENTS
Alberni.....	T. H. W. Harding	Greenwood.....	W. L. Draper	Penticton.....	T. S. Dalby
Atlin.....	A. E. Roddis	Kamloops.....	D. G. Dalgleish	Pouce Coupe....	M. S. Morrell
Clinton.....	C. G. Sutherland	Kaslo.....	C. MacDonald	Powell River....	J. P. Scarlett
Cranbrook.....	E. L. Hedley	Kelowna.....	E. R. Oatman	Prince George..	G. H. Hallett
Creston.....	B. J. H. Ryley (sub.)	Lilloet.....	G. H. Beley	Prince Rupert..	G. F. Forbes
		Merritt.....	R. G. Couper	Quesnel.....	S. Allen
Cumberland.....	A. G. Freeze	Nanaimo.....	W. H. Cochrane	Revelstoke.....	W. G. Fleming
Duncan.....	Lt. Col. A. C. Sutton,	Nelson.....	S. B. Hamilton	Roseland.....	E. B. Offin
	D. S. O., E. D.	New Denver.....		Salmon Arm.....	T. G. O'Neil
Fernie.....	F. E. P. Hughes	(Sub.).....	F. Broughton	Smithers.....	H. A. Bryant
Fort Fraser.....	A. Fisher	New Westminster.		Telegraph Creek	R. F. Johnston
Fort St. John..	H. H. Rashleigh (sub.)	Ocean Falls.....	A. B. Gray	Vancouver.....	E. F. Little
		(Sub.).....	W. C. Cousins (actg.)	Vernon.....	A. E. Wilson
Golden.....	S. M. Carling	Oliver (Sub.)...		Williams Lake..	
Grand Forks...	E. Harrison				

GOLD COMMISSIONERS AND MINING RECORDERS

Where only one name appears, the official combines both offices; where two names appear the Gold Commissioner is first

MINING DIVISION	LOCATION OF OFFICE	OFFICIAL	MINING DIVISION	LOCATION OF OFFICE	OFFICIAL
Atlin.....	Atlin.....	A. E. Roddis	Greenwood.....	Greenwood.....	W. L. Draper
Stikine.....	Telegraph Creek.	R. F. Johnston	Osoyoos.....	Penticton.....	T. S. Dalby
Skeena.....	Prince Rupert..	G. F. Forbes	Golden.....	Golden.....	S. M. Carling
Portland Canal.	Stewart.....	G. F. Forbes (at Prince Rupert)	Ainsworth.....	Kaslo.....	C. MacDonald
Omineca.....	Smithers.....	K. D. McRae	Fort Steele.....	Cranbrook.....	B. F. Palmer
Pease River.....	Pouce Coupe..	M. S. Morrell	Slocan.....	New Denver...	E. L. Hedley
Cariboo.....	Barkerville.....	W. E. McLean			C. MacDonald
Quesnel.....	Williams Lake..	Miss J. Foster (Deputy)			(at Kaslo)
			Nelson.....	Nelson.....	Frank Broughton
Clinton.....	Clinton.....	C. G. Sutherland	Revelstoke....	Revelstoke....	S. Hamilton
Lilloet.....	Lilloet.....	G. H. Beley	Laardeau.....	Beaton.....	W. G. Fleming
Kamloops.....	Kamloops.....	D. Dalgleish			W. G. Fleming
Ashcroft.....	Ashcroft.....	D. Dalgleish			(at Revelstoke)
			Trail Creek.....	Roseland.....	C. A. McElroy
			Nanaimo.....	Nanaimo.....	E. B. Offin
Nicola.....	Merritt.....	D. Dalgleish	Alberni.....	Alberni.....	W. H. Cochrane
			Victoria.....	Victoria.....	T. H. W. Harding
			New Westminster	New Westminster	K. B. Blakey
					A. B. Gray
Similkameen....	Princeton.....	R. G. Couper			J. F. McDonald
		Chas. Nichols			J. Egddell
Vernon.....	Vernon.....	A. E. Wilson	Vancouver.....	Vancouver.....	

PROVINCE OF MANITOBA

Entered Confederation July 15th, 1870. Area 246,512 Sq. Miles. Population 1941, 729,744

SEAT OF GOVERNMENT, WINNIPEG

LIEUTENANT-GOVERNOR—The Honourable Roland Fairbairn McWilliams, K.C.

PRIVATE SECRETARY—Miss Phyllis Bryce

PROVINCIAL EXECUTIVE

President of the Council

Hon. Stuart S. Garson, K.C. (L-P.)

Minister of Dominion-Provincial Relations

Hon. Stuart S. Garson, K.C.

Minister under The Manitoba Power Commission Act

Hon. Douglas L. Campbell (L-P.)

Minister of Agriculture and Immigration

Hon. Douglas L. Campbell

Attorney-General

Hon. James O. McLenagh, K.C. (Cons.)

Municipal Commissioner

Hon. William Morton (L-P.)

Provincial Secretary

Hon. Chas. E. Greenlay (Cons.)

Minister of Industry and Commerce

Hon. John S. McDiarmid (L-P.)

The Premier's Salary is \$7,050.40; Cabinet Ministers, \$5,287.80; Ministers without Portfolio, \$1,133.33; in addition to the sessional indemnity of \$2,000.00.

Clerk of Executive Council, P. A. Talbot.

Minister of Mines and Natural Resources

Hon. John S. McDiarmid

Railway Commissioner... Hon. John S. McDiarmid

Minister of Education... Hon. John C. Dryden (L-P.)

Minister of Public Works

Hon. Errick F. Willis (Cons.)

Minister of Labour

Hon. C. Rhodes Smith, K.C. (L-P.)

Minister under The Manitoba Telephone Act

Hon. William Morton

Provincial Treasurer... Hon. Stuart S. Garson, K.C.

Minister of Health and Public Welfare

Hon. Ivan Schultz, K.C.

Minister Without Portfolio

Hon. Sauveur Marcoux (L-P.)

Provincial Librarian and Archivist, J. L. Johnston

MEMBERS OF THE LEGISLATIVE ASSEMBLY

Twenty-second Legislature. General Election October 15th, 1945. Legal duration 5 years.

The previous General Election was April 22nd, 1941

Members' Sessional Allowance, \$2,000 with an extra allowance to an opposition leader of a group of 4 or more.

Speaker—Hon. Robert Hawkins Clerk of Legislative Assembly—H. H. Dunwoody.

Leader of Conservatives, Hon. E. F. Willis.

Leader of Opposition, S. J. Farmer.

ELECTORAL DIVISION	NAME	P.O. ADDRESS
Arthur	John R. Pitt, L-P.	Pierson
Assiniboia	E. R. Drift, CCF.	1900 Elgin Ave.
Beautiful Plains	Dr. J. S. Poole, Cons.	Neepawa
Birtle	F. C. Bell, L-P.	McAuley
Brandon City	Leslie H. McDorman, L-P.	135-18th St., Brandon
Carillon	Edmond Prefontaine, L-P.	St. Pierre
Cypress	James Lyall Christie, L-P.	Glenboro
Dauphin	Robert Hawkins, L-P.	Dauphin
Deloraine	James O. Argue, P-C.	Elgin
Dufferin	Earl T. Collins, Ind.	Miami
Emerson	John R. Solomon, L-P.	150 Seven Oaks Ave., Winnipeg
Ethelbert	M. M. Sawchuk, CCF.	Fork River
Fairford	Hon. S. S. Garson, K.C., L-P.	Legislative Bldg., Winnipeg
Fisher	N. V. Bachynsky, L-P.	Fisher Branch
Gilbert Plains	Dr. S. W. Fox, S-C.	Gilbert Plains
Gimli	Dr. S. O. Thompson, L-P.	Riverton
Gladstone	Hon. Wm. Morton, L-P.	Legislative Bldg., Winnipeg
Glenwood	Gilbert H. Grant, L-P.	Souris
Hamiota	N. L. Turnbull, S-C.	Hamiota
Iberville	John McDowell, Ind. P-C	605 Grain Exch. Bldg., Winnipeg
Kildonan and St. Andrews	Hon. Jas. McLenagh, K.C., Cons.	Legislative Bldg.
Killarney	Abram W. Harrison, Cons.	Holmfild
Lakeside	Hon. Douglas L. Campbell, L-P.	Legislative Bldg.
Lansdowne	Matthew R. Sutherland, L-P.	Griswold
La Verandrye	Hon. Sauveur Marcoux, L-P.	Legislative Bldg.
Manitou	Hugh B. Morrison, Cons.	Kaleida
Minnedosa	Dr. Earl James Rutledge, Cons.	47 Balmoral Place
Morden and Rhineland	Wallace C. Miller, Cons.	Gretna
Morris	Hon. J. C. Dryden, L-P.	Legislative Bldg.
Mountain	Hon. Ivan Schultz, K.C., L-P.	Legislative Bldg.
Norfolk	John Lawrie, Cons.	Brookdale
Portage la Prairie	Hon. Chas. E. Greenlay, Cons.	Legislative Bldg.

ELECTORAL DIVISION	NAME	P.O. ADDRESS
Roblin	Ronald Robertson, Ind.	448 King Edward St., St. James
Rockwood	William J. Campbell, P-C.	Teulon
Rupert's Land	D. R. Hamilton, L-P.	Rocheester Apts., Winnipeg
Russell	W. W. Wilson, L-P.	Russell
St. Boniface	Edwin A. Hansford, CCF.	138 Ferndale, Norwood
St. Clements	Wilbert Doneleyko, CCF.	419 Trent Ave., E. Kild.
St. George	Christian Halldorsen, L-P.	Eriksdale
Ste. Rose	D. M. McCarthy, L-P.	Ste. Rose du Lac
Springfield	George E. Olive, CCF.	81 Victoria E., Transcona
Swan River	George P. Renout, Cons.	Minotnas
The Pas	Beresford R. Richards, CCF.	The Pas
Turtle Mountain	Hon. E. F. Willis, Cons.	Legislative Bldg.
Virden	Robert Henry Mooney, L-P.	Woodnorth

S. J. Farmer, C.C.F.,
633 Fisher Ave., Winnipeg
M. A. Gray, C.C.F.,
616 Main St., Winnipeg
William A. Kardash, Lab.-Prog.
703 Redwood Ave., Winnipeg
Hon. J. S. McDiarmid, L-P.,
Legislative Bldg., Winnipeg
Hon. C. Rhodes Smith, L-P.,
Legislative Bldg., Winnipeg
Wm. J. Scarab, L-P., 235 College A.
Lloyd Stinson, CCF., 231 Bartlett A.
D. Swales, CCF., 366 Lansdowne A.
G. S. Thorvaldson, Cons.,
209 Bank of Nova Scotia Bldg.,
Winnipeg
Lewis St. George Stubbs, Ind., A-C.,
524 McIntyre Bldg., Winnipeg
Royal Canadian Lt.-Comdr. A. J. Stringer, Cons.
Navy Ste. 7, Bessborough Apts.
Canadian Army Lt.-Col. Gordon M. Churchill,
(Army) 896 Palmerston Ave.
Royal Canadian W/C Ronald D. Turner (Lib.)
Air Force 1211 McArthur Bldg., Winnipeg

Prog. Cons. 14; Lib.-Prog. 28; Ind. 3; Social Credit 2; C.C.F. 10; Ind. P.C. 1; Lab.-Prog. 1; Army 1—Total 58. All members are supporters of the Coalition except 3 Ind., 1 Labor-Prog. and the C.C.F. members. The general election of 1945 resulted in very slight changes in standing of parties.

CHIEF DEPARTMENTAL OFFICERS—MANITOBA

TREASURY DEPARTMENT

Provincial Treasurer.....Hon. S. S. Garson, K.C.
Deputy Provincial Treasurer.....S. W. Christie
Comm'r of Tazation and Admin. of Succession Duties
 R. B. Baillie
Asst. Admin. of Succession Duties.....M. S. Watson

COMPTROLLER-GENERAL'S DEPARTMENT

Comptroller-General.....G. D. Iliffe, C.A.
Chief Auditor.....E. N. Wright, C.A.
Chief Accountant.....F. B. Brisbin
Auditor of Disbursement.....R. F. Brangan

ATTORNEY-GENERAL'S DEPARTMENT

Attorney-General..Hon. James O. McLenaghan, K.C.
Deputy Minister.....A. A. Moffat, K.C.
Asst. Deputy Minister.....
Crown Attys: C. W. Tupper, W. J. Johnston, W. H. Davidson.

C.J.D......R. A. Gilroy
W.J.D......Frank O. Meighan
N.J.D......W. G. Ferguson, K.C.
S.J.D......(Counsel for Crown) D. L. Cameron
D.J.D......C. S. A. Rogers, K.C.
Northern Manitoba and The Pas,
 (Counsel for Crown) D. A. Ross, K.C.

Inspector of Legal Offices.....Jos. R. Crawford
Inspector of Gaols.....D.C.M. Kyle
Judge of Juvenile Court.....E. J. Heaney
Legislative Counsel.....G. S. Rutherford
Administrator of Estates of the Mentally
Incompetent.....F. G. Ritchie

MANITOWA AND PUBLIC UTILITIES BOARD

214 Law Courts, Kennedy St., Winnipeg.
Chairman.....W. R. Cottingham, K.C.
Members.....D. L. Mellish, E. D. Honeyman, K.C.
The Securities Act of Manitoba
 This Board administers all matters pertaining to the sale of Securities.

HIGHWAY TRAFFIC BOARD

Chairman.....W. R. Cottingham, K.C.
Members: D. L. Mellish, T. T. Wilson, Geo. Collins,
 E. D. Honeyman, K.C.

MANITOBA LIQUOR CONTROL COMMISSION

Commissioner.....W. R. Clubb
Liquor Licensing Board
 (Appointed to advise the Manitoba Liquor Comm.)
Chairman.....W. R. Clubb
Members: Frank R. Evans, Robert J. Lough, C. E. Fillmore, M. F. Szewczyk,
Chief Inspector Liquor Law Enforcement
 L. J. C. Elliott.

WORKMEN'S COMPENSATION BOARD

6th floor, Telephone Bldg., Winnipeg.
Commissioner.....G. L. Cousley, K.C.
Asst. to the Commissioner.....P. V. E. Jones
Secretary.....N. Fletcher
Members.....J. L. McBride, G. E. Carpenter
 OLD AGE PENSIONS BOARD AND PENSIONS
 FOR THE BLIND

Chairman.....Locksley D. McNeill
Superintendent Old Age Pensions Board.....T. S. Hamilton
Superintendent of Blind.....T. S. Hamilton

GAOLS AND GAOLERS

Provincial Gaol, Winnipeg, E. G. Weeks
Provincial Gaol, Brandon, Wm. Sutherland.
Provincial Gaol, Dauphin, W. J. Hilton.
Gaol for Women, Portage la Prairie

THE MANITOBA HOME FOR GIRLS

West Kildonan

Superintendent.....Mrs. E. J. Laidlaw
 THE MANITOBA HOME FOR BOYS
 Box 1342, Portage la Prairie.

Superintendent.....H. Atkinson

DEPT. OF AGRICULTURE AND IMMIGRATION

Minister of Agriculture.....Hon. D. L. Campbell
Deputy Minister.....I. H. Evans
Dairy Commissioner.....C. H. P. Killick
Live Stock Branch.....J. K. Bell
Publications.....H. E. Wood
Extension Service and Supt. Agricultural Societies,
 N. C. McKay
Veterinary Laboratory.....Dr. A. Savage
Farm Help Service.....H. R. Richardson

DEBT ADJUSTMENT BOARD

Commissioner.....

MILK CONTROL BOARD

Chairman.....J. R. McPhail
Members.....J. M. Brown, Ben Lewis

MANITOBA POWER COMMISSION

Chairman.....W. Fallis
Chief Engineer.....J. W. Tomlinson

DEPARTMENT OF EDUCATION

Minister of Education..Hon. J. C. Dryden, B.S.A.
Deputy Minister.....R. O. Macfarlane, M.A., Ph.D.
Chief Inspector.....C. K. Rogers, M.A.
Administrative Officer.....B. Scott Bateman, B.A.
Correspondence Courses.....C. J. Hutchings, M.A.
Technical Education.....R. J. Johns, M.Ed.
Registrar.....W. G. Rathwell, B.A.
School Administrator.....A. A. MacDonald
Supervisor, School Broadcasts,
 Gertrude McCance, B.A.

Supervisor, Visual Education.....E. T. Armstrong

BOARD OF ADMINISTRATORS, THE TEACHERS'

RETIREMENT FUND ACT

Chairman.....F. D. MacCharles
 Great West Life Assurance Co., Winnipeg, Man.
Secretary.....J. E. Millard, 154 Legislative Bldg., Winnipeg
 (For School Inspectors see page 364)

DEPARTMENT OF PUBLIC WORKS

Minister of Public Works.....Hon. Erriek F. Willis
Deputy Minister.....Geo. E. Collins
Executive Assistant.....G. B. Williams
Chief Engineer, Highways Branch.....T. T. Wilson
Assistant Chief Engineer.....W. Youngman
Municipal Engineer.....H. S. Cameron
Architect and Superintendent of Public Buildings
 G. Parfitt

Purchasing Bureau.....W. H. Woodhead
Government Postmaster.....W. Clapperton
Superintendent of Insurance.....H. Hunter
Insurance Counsel and Deputy Superintendent of
Insurance.....G. S. Rutherford
Accountant and Chief Clerk.....Wm. Morris

DEPARTMENT OF LABOR

Minister of Labor.....Hon. C. Rhodes Smith
Deputy Minister.....W. Elliott Wilson

MINIMUM WAGE BOARD

Chairman.....T. J. Williams
Members: Stuart Gordon, E. R. Kennedy, Andrew Murphy, Miss M. L. Moore

FAIR WAGE BOARD—PART I

Chairman.....T. J. Williams
Members: J. B. Graham, R. G. Anderson, F. Fraser, W. G. Malcolm.

HAIRDRESSING FAIR WAGE BOARD—PART II

Chairman.....T. J. Williams
Members: W. J. Harley, Mrs. Isabelle Gray, Miss M. Bradshaw, Chas. S. Pearce.

HAIRDRESSING EXAMINING BOARD

Chairman.....H. Potts
Members: W. J. Harley, Miss M. Bradshaw.

BAKERY FAIR WAGE BOARD—PART II

Chairman.....T. J. Williams
Members: W. T. White, James McMahon, James Shepherd, Martin Olenick, F. J. Hannibal, J. Smith.

BARBERS' FAIR WAGE BOARD—PART II

Chairman.....T. J. Williams
Members: Frank Zarowny, Ward Milton, B. J. Brown, Carl Allenbach.

BARBERS' EXAMINING BOARD

Chairman.....H. Potts
Members: Frank Zarowny, Carl Allenbach.

STEAM ENGINEERS' EXAMINING BOARD

Chairman.....M. Del Bego
Members: John Campbell, Robert Mitchell.

ELEVATOR AND HOIST BOARD

Chairman.....K. G. Packer
Members.....J. F. Cheale, H. D. Stewart

ELECTRICIANS' LICENSING BOARD

Chairman.....Robert Watson
Members: A. K. Mackenzie, Cecil R. Roberts.
 The references—Part I etc., above, refer to "The Fair Wage Act."

PROVINCIAL APPRENTICESHIP BOARD

Chairman.....F. E. Halls
Members: A. K. Mackenzie, E. R. Kennedy, Cecil Roberts, R. B. Russell, R. J. Johns.

MANITOBA LABOR BOARD

Chairman.....W. Elliott Wilson
Registrar.....M. T. McKelvey
Members: G. A. Keates, Samuel B. Nitikman, G. W. Swan, J. James, J. B. Graham, R. B. Russell.

MOVING PICTURE MACHINE OPERATORS'

EXAMINING BOARD

Chairman.....Robt. Watson
Members: J. R. Reaney, M. Triller.

DEPARTMENT OF MINES AND NATURAL RESOURCES

Minister of Mines and Natural Resources,
 Hon. John S. McDiarmid
Deputy Minister.....D. M. Stephens
Assistant Deputy Minister.....J. G. Cowan
Director of Mines.....G. M. Furnival
Director of Forestry.....J. G. Somers
Director of Game and Fisheries.....G. W. Malsher
Director of Lands.....R. W. Gyles
Director of Surveys.....H. E. Beresford
Director of Water Resources.....C. H. Attwood
Director of Travel & Publicity Bureau.....(Vacant)
Director, Bureau of Industry and Commerce.....(Vacant)
Director, Air Service.....J. C. Uhlman

DEPARTMENT OF PROVINCIAL SECRETARY

Provincial Secretary.....Hon. C. E. Greenlay
Deputy Minister.....R. M. Fisher, K.C.
King's Printer.....C. E. Leech
Civil Service Commissioner.....C. Rice-Jones
Fire Commissioner.....H. E. Puttee

MANITOBA FARM LOANS BOARD

Chairman and Rural Credits Receiver.....I. B. Griffiths
Secretary.....H. H. Brewer

DEPARTMENT OF MUNICIPAL COMMISSIONER

Municipal Commissioner.....Hon. Wm. Morton
Deputy Minister.....R. M. Fisher, K.C.
Provincial Municipal Auditor.....Jas. Laird
Municipal and Public Utility Board
 W. R. Cottingham, K.C., Chairman
Manitoba Assessment Commission,
 John Holland, Acting Chairman
Motion Picture Censors
 C. Rice Jones, Mrs. Grace Young, Mrs. Edith McLeod

DEPARTMENT OF HEALTH AND PUBLIC WELFARE

Minister of Health and Public Welfare
 Honourable Ivan Schultz, K.C.
Deputy Minister.....F. W. Jackson, M.D., D.P.H.
Farms Manager.....John Crawford
Accountant.....W. T. Graham
Director, Provincial Laboratory, F. T. Cadham, M.D.
Acting Recorder of Statistics and Registrar of Births, Marriages and Deaths.....Miss L. E. Stewart
 (Fee to be remitted for each certificate, \$1.00)
Director, Health and Welfare Education, Miss M. Nix
Supervisor, Administrative Research, Miss E. Mackay
Director, Physical Fitness.....Hart Devenney

DIVISION OF HEALTH SERVICES

Director.....C. R. Donovan, M.D., D.P.H.
Assistant Director.....M. R. Elliott, M.D., D.P.H.
Director, Environmental Sanitation Services
 Hugh Malcolmson, M.D., D.P.H.
Senior Sanitary Inspector.....M. Flattery
Director, Food and Milk Control
 Earl C. Chamberlayne, D.V.S., D.P.H.
Director, Industrial Hygiene
 Hugh Malcolmson, M.D., D.P.H.
Director, Extension Health Services, Diagnostic Services, Medical Care.....Morley Elliott, M.D.
Director, Hospitalization.....Dr. E. R. Rafuse

Director, Dental Services.....W. G. Campbell, D.D.S.
Director, Local Health Services, I. M. Cleghorn, M.D.
Director, Preventive Medical Services

M. Bowman, M.D., D.P.H.
Director V.D. Disease Control.....Dr. E. M. Gee
Director, Public Health Nursing

Elizabeth Russell, R.N.
Registrar, Licensing and Control of Practical Nurses
 Frances H. Waugh, R.N.

DIVISION OF PSYCHIATRIC SERVICES

Provincial Psychiatrist.....T. A. Pincock, M.D.

HOSPITAL FOR MENTAL DISEASES, SELKIRK

Medical Supt......Dr. E. Johnson
Bursar.....Thos. Allan

HOSPITAL FOR MENTAL DISEASES, BRANDON

Medical Supt......Stuart Schultz, M.D.
Bursar.....Douglas Bull

MANITOBA SCHOOL FOR MENTALLY DEFECTIVE PERSONS, PORTAGE LA PRAIRIE

Medical Supt......H. S. Atkinson, M.D.
Bursar.....Hugh Simpson

DIVISION OF PUBLIC WELFARE

(Administering: Mothers' Allowances, Social Assistance, and Child Welfare Services)

Director.....K. O. Mackenzie
Assistant Director.....Sidney P. McArton
District Supervisors:

Dauphin.....A. M. Moore
Flin Flon.....Mrs. E. E. Carter
Winnipeg.....Mrs. D. L. Patterson (Acting)

OLD AGE AND BLIND PERSONS PENSIONS BOARD

(Administrative)

Chairman.....Locksley McNeill

PROVINCIAL BOARD OF HEALTH (Advisory)

Chairman.....Dr. E. W. Montgomery

ADVISORY COMMISSION, HEALTH SERVICES ACT

Chairman.....Judge J. M. George

PUBLIC WELFARE ADVISORY COMMITTEE

(Health and Public Welfare Act)

Chairman.....Peter Lowe

HOSPITALS IN MANITOBA

(H. = Hospital)

ALTONA, Bethania H. BIRTLE, St. Mary's (Birtle General) H. BRANDON, Brandon General H. CARMAN, Carman General H. DAUPHIN, Dauphin General H. DELORAINE, Deloraine Memorial H. ERIKSDALE, Elizabeth M. Crowe Memorial H. ETHELBERT, Ethelbert General H. FLIN FLIN, Flin Flon General H. GIMLI, Johnson Memorial H. GLADSTONE, Gladstone-Westbourne H. GRANDVIEW, Grandview H. HAMOTA, Hamota General H. MINNEBODA, Lady Minto H. MORDEN, Freemasons' H. NEEPAWA, Neepawa General H. PINE FALLS, Pine Falls H. PORTAGE LA PRAIRIE, Portage la Prairie General H. RUSSELL, Sacred Health H. SELKIRK, Selkirk General H. SHOAL LAKE, Shoal Lake Municipal H. SOURIS, Souris & Glenwood Memorial H. STEINBACH, Bethesda H. SWAN RIVER, Swan River H. ST. BONIFACE, St. Boniface General H. ST. ROCH'S H. STE. ROSE DU LAC, Ste. Rose H. TEULON, Hunter H. THE PAS, St. Anthony's H. VIRDEN, Virden H. VITA, Vita General H. WINKLER, Bethel H. WINNIPEG, Children's H.; Concordia H.; Convalescent H.; Grace H.; Misericordia H.; St. Joseph's H.; Victoria H.; Winnipeg General H. WINNIPEGOSIS, Crerar H.

SANATORIA

NINETTE, Manitoba Sanatorium. ST. VITAL, St. Boniface Sanatorium. WINNIPEG, Central Tuberculosis Clinic and King Edward Municipal H.

INDUSTRIAL DEVELOPMENT BOARD OF MANITOBA

Hon. Chairman, Hon. J. S. McDiarmid, Minister of Mines and Natural Resources.

Chairman.....R. J. Prittie

Managing Secretary.....R. A. Sara, B.A. Sc., E.E.

Confederation Life Bldg., Winnipeg.

The Executive Committee is composed of 100 men in prominent diversified industries.

DEPARTMENT OF EDUCATION SCHOOL INSPECTORS, ETC.

Superintendent of Schools, Winnipeg, J. C. Pincock, M.A., LL.D., 443 Dominion St. Winnipeg
Assistant Superintendents, Winnipeg, E. H. Morgan, M.A., Herbert McIntosh, M.A.
Superintendent of Schools, Brandon, T. A. Neelin, M.A., B. Paed. Brandon.

PUBLIC SCHOOL INSPECTORS

Div.	Name	Address
1.	W. C. Rhind	Swan River
2.	M. Ewanchuk	Roblin
3.	W. G. Booth	Box 470, Dauphin
4.	R. W. Lightly	Shoal Lake
5.	R. J. MacKenzie	Second St., Gladstone
6.	R. E. Beecher	Box 223, Neepawa
7.	C. Moore	Viriden
8.	G. W. F. Brisbin	1638 Victoria Ave., Brandon
9.	J. A. George	Deloraine
10.	Miss M. M. Brooker	Killarney
11.	W. S. Lockhart	Fourth St., Baldur
12.	E. F. Simms	117-First St., Portage la Prairie
13.	J. A. Peterson	Willard Ave., Carman
14.	J. B. Day	Morden
15.	H. R. Brown	30 Parkleigh Apts., Winnipeg
16.	H. L. Albright	Seventh St., Emerson

17.	E. D. Parker	150 Woodhaven Crescent, Winnipeg
18.	E. H. Reid	970 McMillan Ave., Winnipeg
19.	B. Warkentin	Beausejour
20.	H. Connolly	950 McMillan Avenue, Winnipeg
21.	J. H. Menzies	Gimli
22.	A. F. Kerr	375 Beaverbrook St., Winnipeg
23.	Wm. Patterson	Eriksdale
24.	G. H. Marcoux	St. Rose du Lac
25.	H. P. Moffat	The Pas
26.	C. J. Muller	146 Masson St., St. Boniface

SECONDARY SCHOOL INSPECTOR
 Dr. A. Moore, 187 Queenston St., Winnipeg
 NORMAL SCHOOL (RESIDENTIAL)
 Winnipeg—D. B. Moorhead, B.S.A., Principal, Harold Riter, Assistant Principal.

MEDICAL INSPECTION
 The official in charge of school health and medical inspection is Dr. I. M. Cleghorn, D.P.H., Dept. of Health and Public Welfare, 320 Sherbrooke St., Winnipeg.

SCHOOL HEALTH EDUCATION
 Margaret Nix, B.A., M.P.H., Dept. of Health and Public Welfare, 320 Sherbrooke St., Winnipeg.

POLICE MAGISTRATES—MANITOBA

PLACE	MAGISTRATE	PLACE	MAGISTRATE	PLACE	MAGISTRATE
Beausejour	L. S. Matlin	Minnedosa	J. Fleming	Viriden	H. C. H. Brayfield
Bissett	C. F. Caswell	Morden	D. A. Duncan	Wadhope	G. D. Edmonds
Boissevain	C. A. McKenzie	Norway House	E. B. Goodman	Winnipeg	M. H. Garton
Brandon	W. Stordy	Pttagay Prairie	R. W. Webster		E. J. Heaney
Carman	B. Stefansson	Shoal Lake	G. A. Lauman		F. E. Law
Churchill	C. G. J. Luck	Sheridon	D. Clark		E. A. Andrews
Dauphin	Thos. Little	Souris	H. W. Forrest		Dr. Geo. Little
Emerson	J. B. Andrews	St. Boniface	Henri Lacerte		Dr. E. A. Pincock
Eriksdale	H. S. Rutherford	Swan River	Thos. Neelands		D. G. Potter, K.C.
Flin Flon	C. C. Sparling	The Pas	J. Ridyard		D. C. M. Kyle
Gladstone	J. G. Crawford		S. Lovell	Wabowden	James Cran
Herb Lake	D. Fergus				

MUNICIPALITIES IN MANITOBA

115 Rural Municipalities; 33 Incorporated Towns; 23 Incorporated Villages; 4 Incorporated Cities;
 Total 175

There are no counties in Manitoba.

HON. WM. MORTON, *Municipal Commissioner*, R. M. FISHER, *Deputy Municipal Commissioner*. The general provisions of The Municipal Act specify Nominations on the 2nd Tuesday in November; elections on the 10th day immediately succeeding nomination day. These dates may vary in cities having a charter; also in certain rural municipalities where special legislation is in force. OFFICIALS OF THE UNION OF MANITOBA MUNICIPALITIES—President—R. Barrett, Deloraine; Sec'y-Treasurer—John Spalding, Miniota. Solicitor—C. J. McLeod c/o Hudson-Ormond & Co., Winnipeg. Official Organ—The Western Municipal News, Winnipeg. Taxes are payable to Treasurer of respective Municipality. Where only one name is given, it includes both Clerk and Treasurer of the Municipality.

In the list below unmarked places are Rural Municipalities.

MUNICIPALITY	CLERKS AND SEC.-TREASURERS, AND P. O. ADDRESS	MUNICIPALITY	CLERKS AND SEC.-TREASURERS, AND P. O. ADDRESS
Albert	Mrs. M. C. Forsyth, Tilston	Cameron	E. H. Mills, Hartney
Altona (Village)	Frank Kehler, Altona	Carberry (Town)	A. E. Horton, Carberry
Archie	F. C. Bell, McAuley	Carman (Town)	A. Malcolmson, Carman
Argyle	R. Carl Atkins, Baldur	Cartier	H. C. Payment, Elie
Arthur	V. C. Farrow, Melita	Charleswood	Fred. McConnell, Charleswood
Assiniboia	C. H. Gabe, Kirkfield Park	Clanwilliam	H. R. Paulsen Erickson
Beausejour (Town)	J. E. Shelson, Beausejour	Coldwell	J. A. Erlendson, Lunder
Benito (Village)	John M. Herd, Benito	Cornwallis	F. H. Gerry, Drawer 338, Brandon
Bifrost	E. Gislason, Arborg		
Binscarth (Village)	H. G. Sanderson, Binscarth	Daly	W. T. Dyers, Rivers, Man.
Birtle (Rural)	J. H. Kitching, Birtle	Dauphin (Rural)	Michael F. Szewczyk, Box 330
Birtle (Town)	A. E. Quelch, Birtle	Dauphin (Town)	R. Fagen, Dauphin [Dauphin
Blanshard	A. T. Russell, Oak River	Deloraine (Town)	R. R. Lyons, Deloraine
Boissevain (Town)	C. Mains, Boissevain	De Salaberry	Gerard Chenard, St. Pierre
Boulton	J. C. Smith, Inglis	Dufferin	Robt. Malcolmson, Carman
Brandon (City)	A. J. M. Bell, Treas., City Hall	East Kildonan	P. F. C. Byars, 425 Hender- son, Hy., E. Kildonan.
Brenda	G. A. Hall, Clerk, City Hall	East St. Paul	Miss A. A. Gorham, Bird's Hill
Brokenhead	W. T. Hartny, Waskada	Edward	J. E. Basted, Pierson
Brooklands (Village)	Lewis J. Pulfer, Beausejour	Elkhorn (Village)	E. Borgstrom, Elkhorn
	Miss Etta M. Blinco, Brooklands	Ellice	John E. Selby, St. Lazare

MUNICIPALITIES IN MANITOBA—Continued

MUNICIPALITY	CLERKS AND SEC.-TREASURERS AND P. O. ADDRESS	MUNICIPALITY	CLERKS AND SEC.-TREASURERS AND P. O. ADDRESS
Elton.	H. Hickson, Forrest	Saskatchewan.	Arthur Dennis, Rapid City
Emerson (Town).	L. H. Ashby, Emerson	Selkirk (Town).	R. L. McDonald, Selkirk
Eriksdale.	H. S. Rutherford, Eriksdale	Shellmouth.	Mrs. Dorothy A. Bradley
Ethelbert.	A. E. Ogrzylo, Ethelbert		Hunt, Dropmore
Flin Flon (Town).	G. H. Murtion, Flin Flon	Shell River.	W. J. Westwood, Roblin
Fort Garry.	J. E. Trotter, Fort Garry	Shoal Lake (Village).	G. W. Oliver, Shoal Lake
Foxwarren (Village).	Louis Armit, Foxwarren	Shoal Lake (Rural).	Mrs. L. W. Smith, Shoal Lake
Franklin.	R. W. Witte, Dominion City	Sifton.	P. B. Dickson, Oak Lake
Garson (Village).	Mrs. C. McKay, Garson	Signe.	S. H. Foord, Ashern
Gilbert Plains (Village).	Gilbert Best, Gilbert Plains	Silver Creek.	T. M. Ratcliffe, Angusville
Gilbert Plains (Rural).	Harry A. Alley, Gilbert Plains	Souris (Town).	A. W. Herriot, Souris
Gimli (Rural).	John Haas, Gimli	South Cypress.	Edgar Smith, Glenboro
Gimli (Town).	H. E. Beddome, Gimli	South Norfolk.	Frank I. Loadman, Treherne
Gladstone (Town).	R. M. Strachan, Gladstone	Springfield.	H. C. Christopherson, Oakbank
Glenella.	Mrs. E. J. Martin, Glenella	Stanley.	V. W. Baker, Morden
Glenwood.	Wm. M. Frame, Souris	Steinbach (Town).	J. B. Schellenberg, Steinbach
Grandview (Rural).	Chas. McVey, Grandview	Stonewall (Town).	Miss M. Blinco, Stonewall
Grandview (Town).	Miss Alice D. M. Sturgess "	Strathclair.	W. H. Morcom, Strathclair
Great Falls, (Village).	J. O. Jones, Great Falls	Strathcona.	J. A. McPhail, Belmont
Gretna (Village).	Aron L. Friesen, Gretna	Swan River (Town).	G. Dickerson, Swan River
Grey.	L. P. Taillon, Elm Creek	Swan River (R).	J. B. Hutcheson, Swan River
Hamiota (Rural).	W. T. Andrew, Hamiota	St. Anne.	Conrad Gauthier, Ste. Anne
Hamiota (Village).	W. T. Andrew, Hamiota	St. Andrews.	J. R. Oakes, Clandebye
Hanover.	Miss M. Reimer, Steinbach	St. Boniface (City).	E. A. Poulain, City Hall, St. Boniface
Harrison.	H. S. Rungay, Newdale		W. Sokolowski, East Selkirk
Hartney (Town).	M. L. McDonald, Hartney	St. Clements.	Mrs. Y. Willing, St. Francois
Hillsburg.	Chas. Brydon, Roblin	St. Francois Xavier.	Xavier
Killarney (Town).	Geo. H. Ellis, Killarney	St. James.	J. S. Hanna, Sec., St. James
La Broquerie.	D. N. Normandeau, La Broquerie	St. James.	E. Wm Voelker, Treas.
Lac du Bonnet.	G. F. Teare, Lac du Bonnet	St. Laurent.	Edmond Coutu, (Admin.)
Lakeview.	J. E. Morison, Langruth		St. Laurent
Langford.	John H. Thomson, Neepawa	Ste. Rose (R).	Jos. Delveau, Ste. Rose du Lac
Landsdowne.	W. C. Boughton, Arden	St. Rose du Lac (Vlge)	Jos. Delveau, Ste. Rose du Lac
Lawrence.	W. J. Mitchell, Rorketon, Act'g	St. Vital.	Fred. P. Tod, Municipal Bldg., St. Vital
Lorne.	R. A. Decosse, Somerset		
Louise.	W. G. McNamee, Crystal City	Tache.	J. A. Dansereau, Lorette
McCreary (Town).	J. F. Ennis, McCreary	Teulon (Village).	D. G. Desjarlais, Teulon
Macdonald.	C. G. Catley, Sanford	The Pas (Town).	Lawrence Williamson, The Pas
Manitou (Village).	Edward Sanders, Manitou	Thompson.	J. A. Kerr, Miami
Melita (Town).	V. C. Farrow, Melita	Transcona (Town).	Chas. McK. Gray, Transcona
Miniota.	J. Spalding, Miniota	Turtle Mountain.	Mrs. M. Rollins, Killarney
Minotnas.	Harry Laing, Minotnas	Tuxedo (Town).	E. Smith, Trs. T. D. Whiting, Clik. 302 T. & L. Bldg., Winnipeg
Minnedosa (Town).	T. H. Murton, Minnedosa		W. R. Manning, Holland
Minto.	T. H. Murton, Minnedosa	Victoria Beach.	R. S. Coupland, 403 Hamilton Bldg., Winnipeg
Montcalm.	J. A. Ayotte, Letellier		
Morden (Town).	V. W. Baker, Morden	Virde (Town).	Ed. Anderson, Virde
Morris (Rural).	J. L. Pottinger, Morris	Wallace.	Ed. Anderson, Virde
Morris (Town).	R. S. Paterson, Morris	Wawanesa (Village).	H. E. Mitchell, Wawanesa
Morton.	C. N. Mains, Boissevain	Westbourne.	Norman I. Spalding, Gladstone
Mossey River.	N. Panko, Fork River	West Kildonan.	Wm. Ballard, West Kildonan
Napinka (Village).	G. E. Bullock, Napinka	West St. Paul.	J. L. Fulsher, Middlechurch
Neepawa (Town).	J. W. Bradley, Neepawa	Whitehead.	T. S. Kidd, Alexander
North Cypress.	A. N. Menzies, Carberry	Whitemouth.	W. J. McLean, Whitemouth
North Kildonan.	A. Macaulay, 6 Imperial Bank Bldg., Winnipeg	Whitewater.	C. P. Honeyman, Minto
		Winchester.	R. R. Lyons, Deloraine
North Norfolk.	Geo. E. Lewin, Macgregor	Winkler (Village).	H. S. Friesen, Winkler
Oakland.	H. Stevenson, Wawanesa	Winnipeg (City).	L. M. Ault, Clerk, City Hall
Oak Lake (Town).	Peter B. Dickson, Oak Lake		W. B. Brown, Treasurer
Ochre River.	Wilbur Fee, Ochre River	Winnipeg Beach (T.).	J. D. Forster, Winnipeg Beach
Odanah.	W. S. Taylor, Minnedosa	Winnipegosis (Village).	Wm. S. Johannesson, Winnipegosis
Old Kildonan.	Miss T. I. Carson, 404 McIntyre Bldg., Winnipeg		
		Woodlands.	A. W. Vincent, Woodlands
Pembina.	J. A. F. Hill, Manitou	Woodlea.	J. F. Anderson, Ashern (Admin.)
Pilot Mound (Village).	T. H. J. Walton, Pilot Mound	Woodworth.	Charles Motheral, Kenton
Pipestone.	F. C. McMurphy, Reston		
Plum Coulee (Village).	C. R. Stewart, Plum Coulee	LOCAL GOVERNMENT DISTRICTS	
Portage la Prairie—R.	A. E. Greenlay, Portage la Prairie	incorporated under "The Local Government Districts Act," January 1st, 1945	
P'tage la Prairie (City).	W. H. Burns, Portage la Prairie	Supervisor, J.R. McLeod, 357 Legis. Bldg., Winnipeg.	
Rapid City (Town).	N. F. Basler, Rapid City		
Rhineland.	D. D. Stobbe, Altona	LOCAL GOVERNMENT DISTRICT	ACTING RESIDENT ADMINISTRATOR AND ADDRESS
Ritchot.	E. Brodeur, St. Adolphe	Alexander.	Edouard Lafortune, St. George
Rivers (Town).	W. T. Dyer, Rivers	Alonsa.	J. R. Armit, Alonsa
Riverside.	George D. Macaulay, Dunrea	Armstrong.	R. M. Snider, Inwood
Robin (Rural).	W. E. R. Askew, Cartwright	Consol.	H. H. Harris, Winnipeg
Robin (Village).	R. P. Jakeman, Robin	Fisher.	Wm. Hryciuk, Poplarfield
Rockwood.	B. T. Dawson, Stonewall	Grahamdale.	O. J. Baxter, Grahamdale
Roland.	C. L. Cameron, Roland	Mountain.	J. A. Desharnais, Swan River
Rosedale.	Nora K. Benson, Neepawa	Piney.	J. A. Desautels, Piney
Rossburn (Rural).	N. S. Karmazenuk, Rossburn	Reynolds.	A. A. Dubois, Hadashville
Rossburn (Village).	G. H. Beirnes, Rossburn	Sutartburn.	J. M. Mvask, Vita
Rosser.	Mrs. E. J. Burns, Rosser		
Russell (Rural).	G. A. Allen, Russell		
Russell (Town).	C. J. Maher, Russell		

COURTS, JUDGES, Etc., MANITOBA

COURT OF APPEAL

Winnipeg

Chief Justice of Manitoba, Hon. E. A. McPherson.
Puisne Judges of the Court of Appeal, Hon. H. A. Bergman, Hon. S. E. Richards, Hon. J. B. Coyne, Hon. Andrew K. Dysart.
Registrar, Augustus J. Christie.
Deputy Registrar, S. Hardymont.

COURT OF KING'S BENCH

Winnipeg

Chief Justice of the Court of King's Bench, Hon. E. K. Williams.
Puisne Judges of the Court of King's Bench, Hon. A. K. Dysart, Hon. J. E. Adamson, Hon. W. J. Donovan, Hon. P. J. Montague, Hon. W. J. Major, Hon. Arnold M. Campbell, \$12,000 each.
Attorney-General, Hon. James McLenaghan, K.C.
Deputy Attorney-General, A. A. Moffat, K.C.
Court Officials—King's Bench
Referee in Chambers and Master, J. W. Morrison.
Prothonotary, A. J. Christie.
Registrar, A. J. Christie.
Deputy Registrar, G. B. Grandy.
Court Reporter, J. L. Donovan.
Crier, Translator and Judge's Messenger, D. Genthon.

COUNTY AND SURROGATE COURT JUDGES AND OFFICIALS

EASTERN JUDICIAL DISTRICT

(Divided into Northern and Central Divisions)

NORTHERN DIVISION, E.J.D.

District Town, Winnipeg

Judge of the County and Surrogate Courts of the Eastern Judicial District, His Honour H. W. Whitla.
Junior Judges, Their Honours, J. G. Cory, J. Bernier, A. R. Macdonell.
Clerk of County Court and Surrogate Registrar, Thos. H. Jones.
Sheriff, D. C. M. Kyle.
Acting Crier, D. Genthon.
Official Administrator, Toronto General Trusts Corporation, Winnipeg.

County Court Clerks

Stonewall—Mrs. M. J. Watts.
 Selkirk—E. Millidge.
 Winnipeg—T. H. Jones, E. W. Cooper, Deputy.
 Beausejour—M. J. Hoban.
 Gimli—S. E. Jarnsson, Deputy, Gimli.
 Carman—N. A. Love.
 Elm Creek—L. P. Taillon.
 Inwood—R. M. Snider.
 Fisher Branch—E. Bouchard.
 Eriksdale—J. H. Knox.
 Ashern—S. H. Foord.

CENTRAL DIVISION, E.J.D.

District Town, St. Boniface

County and Surrogate Court Judge, His Honour, L. P. Roy, St. Boniface.
Surrogate Registrar, Miss A. Prendergast.
County Court Clerks
 St. Boniface—Alice Prendergast.
 Jolys—(Acting) Yolande Lavergne St. Pierre.
 Morris—O. T. Johnson.
 Ste. Anne—C. Gauthier.
 St. Francois Xavier—Mrs. Yvonne Willing
 St. Laurent—J. Allard.
 Sprague—R. L. Gray.
 Whitemouth—O. Petterson.
 Ritchot—J. E. Brodeur.

CENTRAL JUDICIAL DISTRICT

District Town, Portage la Prairie

County and Surrogate Judge, His Honour S. H. Fahrni, Portage la Prairie.
Deputy Clerk Crown and Pleas, Clerk of County Court, and Surrogate Registrar, C. T. Thomas, Portage la Prairie.
Sheriff, Edward Calder, Portage la Prairie.
Official Administrator, National Trust Co., Winnipeg.
Court Reporter, W. A. Keith.

County Court Clerks

Carberry—A. E. Horton.
 Gladstone—Mrs. C. MacLean.
 Glenboro—G. J. Oleson.
 Holland—W. R. Manning.
 MacGregor—G. E. Lewin.
 Neepawa—Mrs. Mabel Thomson.
 Portage la Prairie—C. T. Thomas
 Treherne—W. Ruston, Deputy.

DAUPHIN JUDICIAL DISTRICT

District Town, Dauphin

County and Surrogate Judge, His Honour.....
 Dauphin.
Sheriff, W. J. Hilton.
Clerk of County Court and Surrogate Registrar, and Deputy Clerk, Crown and Pleas, G. R. Watson.
Court Reporter, T. Little.
Official Administrator, Standard Trusts Co., Winnipeg.

County Court Clerks

Ethelbert—A. E. Ogrzylo.
 The Pas—J. Ridyard.
 Dauphin—G. R. Watson.
 Flin Flon—J. E. Sturley.
 Gilbert Plains—G. C. Best.
 Swan River—W. H. Sims.
 St. Rose—Mrs. Anna Valcourt.
 Roblin—John Hall.

WESTERN JUDICIAL DISTRICT

District Town, Brandon

County and Surrogate Judge, His Honour. A. G. Buckingham, Brandon.
Deputy Clerk of Crown and Pleas, Clerk of County Court, and Surrogate Registrar, H. D. Clement, Brandon.
Sheriff, M. McGregor.
Official Administrator, National Trust Co., Winnipeg.
Court Reporter, E. E. Steer.

County Court Clerks

Brandon—H. D. Clement.
 Hartney—M. L. McDonald.
 Melita—A. Mattice.
 Reston—Mrs. H. F. Ready.
 Souris—H. R. Willson.
 Virden—Miss M. W. Carr.
 Wawanesa—J. G. Fraser.
 Elkhorn—Walter Davey.

SOUTHERN JUDICIAL DISTRICT

District Town, Morden

County and Surrogate Judge, His Honour John M. George, Morden.
Southern Judicial District, Morden—Deputy Clerk of the Crown and Pleas, Clerk of County Court, Sheriff, and Surrogate Registrar, D. R. McNaughton.
Official Administrator, Northern Trusts Company.

County Court Clerks

Boisveain—B. Grant.
 Belmont—R. B. Gowing.
 Cartwright—B. E. Davidson.
 Deloraine—A. H. Atkinson.
 Emerson—Mrs. E. Fralick.
 Greta—A. L. Friesen.
 Killarney—F. King.
 Manitow—J. A. F. Hill.
 Morden—D. R. McNaughton.
 Pilot Mound—T. H. J. Walton.
 Somerset—J. B. Leathers.

NORTHERN JUDICIAL DISTRICT

District Town, Minnedosa

County and Surrogate Judge, His Honour W. J. Lindal, Minnedosa.
Surrogate Registrar and County Court Clerk, Miss A. G. Lamont, Minnedosa.
Deputy Clerk of the Crown and Pleas and Sheriff, D. A. Smith, Minnedosa.
Court Reporter,
Official Administrator, Canadian Guaranty Trust Co.

County Court Clerks

Birtle—F. C. Barber.
 Hamiota—W. T. Andrew.
 Minnedosa—Miss A. G. Lamont.
 Rapid City—E. S. Gardiner.

Russell—G. A. Allen.
Shoal Lake—J. Stalker.
Strathclair—G. V. Henderson.
Rossburn—G. H. Beirnes.

BANKRUPTCY

King's Bench Judges in this Province have jurisdiction in bankruptcy. For Official Receivers and Registrars, see *Index*.

JUVENILE COURTS

E. J. Heaney, Winnipeg; W. Stordy, Brandon; Thos. Little, Dauphin, Man.

LAND TITLES DISTRICTS AND REGISTRARS

Registrar-General.....E. A. Pridham, Winnipeg
Deputy Registrar-General.....I. H. Bell, Winnipeg

DISTRICT	DISTRICT REGISTRAR
Winnipeg.....	E. A. Pridham, Winnipeg
Portage la Prairie.....	I. H. Bell, Winnipeg, Deputy
Brandon.....	Roy McKay, Portage la Prairie
Morden.....	Harold McKay
Boissevain.....	D. C. Philip, Morden
Neepawa.....	C. A. McKenzie, Boissevain
Carman.....	J. A. Shearer, Neepawa
Dauphin.....	B. Stefansson, Carman
	J. E. Ramsden

REGISTRATION OF INSTRUMENTS

Bills of Sale and Chattel Mortgages must be registered with the Clerk of the County Court of the Judicial Division in which the goods or chattels are situate. Registration of Conditional Sales is not required.

PROVINCE OF NEW BRUNSWICK

Entered Confederation 1st July, 1867. Area 27,985 square miles. Population 1941 census, 457,401.

SEAT OF GOVERNMENT—FREDERICTON.

LIEUTENANT-GOVERNOR—The Honourable D. L. MacLaren, P.C., \$9,000

Official Secretary and Aide-de-Camp—Major Theodore Barker, A. D. C.

EXECUTIVE COUNCIL

Premier and Attorney-General,

Hon. J. B. McNair, K.C., LL.D.

Provincial Sec.-Treas.....Hon. J. J. Hayes Doone

Minister of Public Works.....Hon. W. S. Anderson

Minister of Agriculture.....Hon. A. C. Taylor

Minister of Health and Social Services,

Hon. F. A. McGrand, M.D.

Minister of Lands and Mines.....Hon. R. J. Gill

Minister of Education and of Federal and

Municipal Relations.....Hon. C. H. Blakeny

Minister of Labour.....Hon. S. E. Mooers

Minister of Industry and Reconstruction,

Hon. J. A. Doucet, LL.D.

Chairman, N.B. Electric Power Commission,

Hon. J. Gaspard Boucher

Clerk of Executive Council, H. W. Hickman

LEGISLATIVE ASSEMBLY

The Legislative Assembly continues for five years and two months from the day of the issue of the writ for choosing the same, unless sooner dissolved by the Lieutenant-Governor; and no Legislative Assembly of this Province shall be affected by the demise of the Crown; providing that unless sooner dissolved by the Lieutenant-Governor, the Legislative Assembly, if it is in session at the expiration of the term so fixed, shall continue until prorogued by the Lieutenant-Governor, and for forty days thereafter and no longer. 1938, L. 17, s. 1A.

40th Legislature (13th since Confederation) Elected August 28th, 1944.

Previous General Election was November 29th, 1939.

Speaker— The Hon. H. O. Downey.

Deputy Speaker— J. K. McKee.

OFFICIALS OF THE HOUSE

Clerk, E. Allison MacKay. Clerk Assistant, F. B. Osborne. Chaplain, Rev. A. M. Gordon, D.D., D.S.O., M.C.

Leader of Opposition, Hugh MacKay

Sessional Indemnity \$1,500. Leader of Opposition \$1,000 additional

The Salary of each Minister is \$3,500; that of the Premier (who may also be a minister), \$2,400.

CONSTITUENCIES	MEMBERS.	P.O. ADDRESSES	CONSTITUENCIES	MEMBERS	P.O. ADDRESSES
Albert.....	H. O. Downey, L.....	L. Cloverdale	Northumberland.....	H. S. Murray, L.....	Chatham
".....	A. Russell Colpitts, L.....	Colpitt's Set.	".....	H. A. Savoie, L.....	Rogersville
Carleton.....	H. J. Flemming, C.....	Juniper	Queens.....	Edward S. Darrah, L.....	Chipman
".....	G. W. Perry, C.....	Upper Kent	".....	H. C. Parker, L.....	Welsford
".....	Fred C. Squires, K.C., C.....	Woodstock	Restigouche.....	J. B. d'Astous, L.....	Dalhousie
Charlotte.....	Hon. J. J. H. Doone, L.....	Black's Harb'r	".....	Hon. S. E. Mooers, L.....	Campbellton
".....	R. Fraser Keay, L.....	St. Andrews	Saint John City.....	Laurence T. Dow, C.....	Saint John
".....	Hugh S. Balkam, L.....	Milltown	".....	Ralph G. McInerney, C.....	Rothsday
".....	Owen Morse, L.....	Woodwards C.	".....	W. Grant Smith, C.....	Saint John
Gloucester.....	Frederick O. Young, L.....	Caraquet	".....	J. Starr Tait, K.C., C.....	Saint John
".....	Michael Fournier, L.....	Green Point	Saint John Co.....	Robert W. McAllister, C.....	Ea. Saint John
".....	Hon. J. A. Doucet, L.....	Paquetville	".....	E. C. Seeley, C.....	We. Saint John
".....	J. E. Connolly, L.....	Bathurst	Sunbury.....	Dr. G. R. Lawson, L.....	Minto
Kent.....	J. K. McKee, L.....	Buctouche	".....	Hon. Dr. F. A. McGrand, L.....	Fred'ric't'n Jct
".....	Isaac Melanson, L.....	Legerville	Victoria.....	Vernon R. Briggs, L.....	Plaster Rock
".....	Armand Richard, L.....	Acadia Siding	".....	M. F. McCluskey, L.....	Grand Falls
King's.....	Dr. E. T. Kennedy, C.....	Sussex	Westmorland.....	Hon. A. C. Taylor, L.....	Salisbury
".....	Hugh MacKay, C.....	Rothsday	".....	F. H. Copp, L.....	Port Elgin
".....	John Woods, C.....	BloomfieldSta.	".....	Edward S. Leger, L.....	Memramcook
Madawaska.....	Hon. J. G. Boucher, L.....	Edmundston	".....	L. C. Dysart, L.....	Irishtown
".....	J. Herve Proulx, L.....	Edmundston	Moncton City.....	Hon. C. H. Blakeny, L.....	Moncton
Northumberland.....	Hon. W. S. Anderson, L.....	Newcastle	York.....	Donald T. Cochran, L.....	Marysville
".....	Hon. R. J. Gill, L.....	Barnaby River	".....	Harry A. Corey, L.....	Harvey
			".....	Harry C. Greenlaw, L.....	Millville
			".....	Hon. J. B. McNair, K.C., L.....	Fredericton

Note.—Standing of Parties, (L) Liberals 36. (C) Conservatives 12. Total 48.

(The standing of parties at the dissolution of the 39th Legislature on July 10th, 1944, was: Liberal 25, Conservatives 16, Vacancies 7.)

"The next Legislature will have 52 seats, one seat being added to each of the following constituencies:—Moncton, Gloucester, Madawaska, Restigouche."

CHIEF DEPARTMENTAL OFFICERS—NEW BRUNSWICK

DEPARTMENT OF PROVINCIAL SECRETARY-TREASURER

Provincial Sec.-Treas....Hon. J. J. Hayes Doone, B.A.
Deputy Secretary-Treas....W. B. Trites
Assistant Deputy Secretary-Treas....R. M. Moses
Receiver of Revenue....Miss Irene G. Dinsmore
King's Printer...Clarence B. Burden

COMPTROLLING AND AUDIT BRANCH

Comptroller-General....R. S. Fitz Randolph
Assistant Comptroller-General....T. J. O'Brien
Audit Clerk....K. W. Moore

PROVINCIAL ARCHIVES

There is no Archivist in New Brunswick. Most of the Acts are looked after by the King's Printer, Clarence B. Burden. For other matters refer to the Provincial Librarian, Education Department.

DEPARTMENT OF ATTORNEY GENERAL

Attorney-General....Hon. J. B. McNair, K.C., LL.D.
Deputy....E. B. MacLachy, K.C.
Counsel....J. Edward Hughes
Senior Solicitor....H. W. Hickman
Solicitor....J. M. LeBlanc
Commissioner to revise the Statutes. J. Edward Hughes

SUCCESSION DUTY OFFICIALS

Superintendent....H. Lester Smith
Auditor....M. M. Hoyt

DEPARTMENT OF PUBLIC WORKS

Minister....Hon. W. S. Anderson
Deputy Minister....A. W. Farbour
Secretary....Robt. Douglas

BRIDGE BRANCH

Prov. Bridge Engineer....C. A. MacVey
1st Assistant....R. A. Malloy
Designing Engineer....B. H. Hagerman
2nd Assistant....A. F. Belding

HIGHWAY BRANCH

Chief Engineer....A. S. Donald
Designing Engineer....G. P. Rigby
District Engineers. W. S. Melanson, A. C. Golding,
 J. Turnbull, J. E. J. Patenson, F. G. Thompson,
 G. W. Titus, C. W. McLatchey, J. H. T. Morrison,
 John McKenzie, T. A. McCann, F. W. Jardine
 J. A. Mersereau.

MOTOR VEHICLE BRANCH

Registrar....L. L. Theriault
Assistant Registrar....G. A. Pinder

DEPARTMENT OF LANDS & MINES

Minister....Hon. Richard J. Gill
Deputy Minister....Dr. G. H. Prince, I.S.O.
Accountants....Harold Haining, Miss Myrtle Moffit
Chief Draughtsman....J. H. Ramsay, N.B.D.L.S.
Draughtsmen. J. C. Blaine Pugh, B.Sc., F. A. Bearist,
 J. B. Maxwell, W. P. Steen, Clive Sutton, H. Tait,
 R. Simpson.
Mining Recorder and Inspector. Cedric Clements, B.Sc.
Deputy Mining Inspector....Joseph Vandenbroeck
Provincial Geologist. W. J. Wright, B.Sc., M.A., Ph.D.
Provincial Forester. G. L. Miller, M.Sc., N.B.D.L.S.
District Foresters....Districts
 D. A. Wolstenholme, B.Sc. Campbellton
 H. A. Webb, B.Sc. South Nelson
 L. D. Black, B.Sc. Hampton
 J. Edwin Hall, B.Sc., N.B.D.L.S. Fredericton
 A. T. Pelletier, B.Sc. Edmundston
Assistant Forester....R. W. Gough, B.Sc.
Chief Scaler....W. W. McCormack, N.B.D.L.S.
Assistant Chief Scaler. H. H. Hoyt, B.Sc., N.B.D.L.S.
Assistant Foresters. William I. Spence, B.Sc., N.B.
 Dy.L.S., Bert M. Smith, B.Sc., W. F. Roberts,
 B.Sc., M. P. Wetmore, B.Sc.
Supt. of Colonization....T. A. MacDonald
Soil Specialist....Henning Aalund, B.Sc.
Chief Game Warden....Lt.-Col. C. A. Williams

PHOTOGRAMMETRY DIVISION

Director....K. B. Brown, B.Sc.
Assistant Director....A. F. Wightman, B.Sc.

BUREAU OF INFORMATION AND TOURIST TRAVEL

Director....D. W. Griffiths
Assistant Director....F. H. Phillips
Secretary....G. G. Kinnie
Staff Writer's

H. M. Block, A. M. MacGowan, H. L. Garvie

N.B. RESOURCES DEVELOPMENT BOARD

Chairman....Dr. H. J. Rowley
Members. Dr. John S. Bates, Senator Dr. G. F.
 Burchill, Senator F. W. Pirie, Kenneth B.
 Brown, B.Sc.

EDUCATION DEPARTMENT

Provincial Board of Education.—The Lieutenant-Governor, the Members of the Executive Council, the President of the University of New Brunswick, the Chief Superintendent of Education, the Director of Education.

Minister of Education. Hon. C. H. Blakeny, B.A., LL.D.
Director of Educational Services and Chief Superintendent of Education. Fletcher Peacock, M.A., LL.D.
Assistants to Director of Education and to Chief Superintendent of Education. J. T. Lejeune, M.A.
 and M. H. Brewer, B.A.

Vocational Education: Director....W. K. Tibert
Teachers' College—Principal,

Major I. B. Rouse, M.A.

Provincial Librarian....R. J. Hickey
Director of Audio and Visual Aids....R. J. Hickey
Director of Physical Education.

S. T. Spicer, B.S., B.Ed., M.P.E.
Assistant Director of Physical Education.

W. L. H. Rothernel
County Superintendents.—A. B. Brooks, Woodstock;
 J. E. Poirier, M.A., Cocagne; J. E. DeGrace, M.A.,
 Campbellton; R. H. Chapman, M.A., 222 Archibald St.,
 Moncton; E. J. MacLean, M.A., Gagetown, Queens,
 County; C. T. Wetmore, Hampton, Kings County;
 W. A. Losier, M.A., Bathurst; George J. Marr, M.A.,
 Fairville, Box 285; H. C. Titus, B.A., Marysville; A.
 Blanchard, M.A., Edmundston; A. M. Anderson,
 M.A., Ph.D., St. Stephen, N.B.; J. E. Carten, M.A.,
 Chatham; Stanley MacKenzie, M.A., Andover, N.B.
School Health: is looked after by Medical Inspectors
 of the Department of Health.

Teachers' Pensions: in New Brunswick vary from
 \$360 to \$1,200 per year. Deductions account for about
 40 per cent of the total amount paid to retired teachers.
 The balance is paid from Consolidated Revenue.
 There is no Controller or Commissioner. For
 information write to the Chief Superintendent of
 Education, Fredericton.

DEPARTMENT OF FEDERAL AND MUNICIPAL RELATIONS

Minister....Hon. C. H. Blakeny, B.A., LL.D.
Commissioner of Federal and Municipal Relations,
 Leonard T. Leeman

DEPARTMENT OF AGRICULTURE

Minister....Hon. A. C. Taylor
Deputy Minister....J. K. King, B.S.A.

Directors of Services:

Horticultural....A. G. Turney, B.S.A.
Poultry....F. L. Wood, B.S.A.
Extension....Stanley Wood, B.S.A.
Dairy....J. R. Sutherland, B.S.S.
Live Stock....J. C. Bennett, B.S.A.
Soils and Crops....O. C. Hicks, B.S.A.
Field Husbandry....E. M. Taylor, B.S.A.
Herd Improvement....H. N. Flewelling
Veterinary....J. T. Akins, V.S., B.V.Sc.
Potato Development....G. C. Cunningham, B.S.A.
Credit Union and Co-operative. S. W. Keohan, B.A.
Home Economics....Alma E. Weldon
Agricultural Engineering. J. Arnold Roberts, B.S.A.
Agricultural Education....R. D. Gilbert, B.S.A.
Plant Pathology....S. F. Clarkson, B.S.A., M.Sc.

DEPARTMENT OF HEALTH AND SOCIAL SERVICES

Minister Hon. F. A. McGrand, M.D.
 Chief Medical Officer and Registrar General,

J. A. Melanson, M.D., D.P.H.

For Birth, Marriage and Death Certificates remit for first certificate required, 50c; for additional copies ordered at same time, 25c.

District Medical Health Officers;

(Also in charge of Medical Inspection of Schools)

Madawaska } J. P. Richard, M.D.
 Restigouche }
 Gloucester } J. E. Paulin, M.D., C.M., D.P.H.
 Northumberland }

Kent } R. D. Landry, M.D.

Westmorland-Albert } C. R. Trask, M.D., D.P.H.

Charlotte, Saint John } H. L. Logan, M.D., D.P.H.

Kings-Queens-Sunbury } A. F. Chaisson, M.D.

Fredericton-York } R. A. H. Mackeen, M.D.

Carleton-Victoria }
 Director, Bureau of Laboratories

Director Nutrition Services

Jean F. Webb, M.D., D.P.H.

Director of Hospital Services } D. F. W. Porter, M.D.

Director of Cancer Diagnostic Service }

Director Sanitary Engineering Division

Alwyn J. Cameron, B.Sc. (Civil)

Director of V.D. Division } G. G. Hatfield, M.D.

Director of Public Health Nursing Service,

Miss Muriel Hunter, R.N.

Child Welfare Officer } R. H. Scott

Director of Old Age Pensions and Mothers' Allowances } J. W. Niles

HOSPITALS OWNED AND OPERATED BY THE PROVINCIAL GOVERNMENT

(M = Mental, T = Tuberculosis)

RIVER GLADE, Jordan Memorial Sanatorium. (T)

SAINT JOHN, Provincial Hospital. (M)

MONCTON, Moncton Tuberculosis Hospital. (T)

OTHER TUBERCULOSIS INSTITUTIONS

Saint John Tuberculosis Hospital, E. St. John;

Vallee Lourdes Sanatorium, Bathurst; Saint Joseph Sanatorium, St-Basile.

PUBLIC HOSPITALS

Subsidized by the New Brunswick Government

(H. = Hospital)

BATHURST, J. Hamet Dunn H., Hotel Dieu St. Joseph;

CAMPBELLTON, Hotel Dieu St. Joseph;

Soldiers' Memorial H.; CHATHAM, Hotel Dieu St. Joseph;

DALHOUSIE, Hotel Dieu St. Joseph; EDMUNDSTON, Hotel Dieu St. Joseph; FREDERICTON, Victoria Public H.;

GRAND MANAN, Grand Manan H.;

MINTO, Minto H. Ltd.; MONCTON, Moncton City H.;

Hotel Dieu de L'Assomption; NEWCASTLE, Miramichi H.;

REXTON, Kingston Memorial H.;

SACKVILLE, Sackville Memorial H.;

SAINT JOHN, Saint John General H.;

St. Joseph's H., Evangeline H.;

ST. QUENTIN, Hotel Dieu St. Joseph; ST. STEPHEN, Chipman Memorial H.;

TRACADIE, Hotel Dieu St. Joseph; WOODSTOCK, Fisher Memorial H.

INSTITUTIONS

Subsidized by the New Brunswick Government

SAINT JOHN, Turnbull Home (Incurables), Silver Falls Orphanage, N.B. Protestant Orphanage;

SHEDIAK, Providence St. Joseph (Orphans and aged).

DEPARTMENT OF LABOUR

Minister Hon. S. E. Mooers

Deputy Minister N. D. Cochrane

Director of Apprenticeship B. W. Kelly

Chief Factory Inspector and

Boiler Inspector F. C. Sherwood

Chief Clerk M. B. Stillwell

Director of Industrial Relations and Minimum

Wage Branch H. F. White

APPRENTICESHIP COMMITTEE

Chairman C. J. A. Hughes, Fredericton

Members: John P. Mooney, Saint John; J. H. La-

Plante, Campbellton; R. F. Gould, Moncton;

W. K. Tibert, Fredericton; N. D. Cochrane,

Fredericton.

FACTORY INSPECTION AND BOILER INSPECTION

Board of Examiners for Stationary Engineers—
 Chairman, F. C. Sherwood, Fredericton; Members:
 Edwin L. Perkins, Edmundston, and Arnold Duncan
 Dalhousie.

Factory Inspectors: E. J. D. Downing, Saint John,
 C. W. Ellis, Fredericton, W. R. Vermette, Camp-
 bellton.

Boiler Inspectors: E. M. Harvey, Saint John,
 Freeman Matheson, Newcastle; Gordon Branch,
 Bathurst; J. W. Mooers, Campbellton; Romaine
 Nadeau, Edmundston; Richard Budd, Moncton,
 C. W. Ellis, Fredericton.

NEW BRUNSWICK LABOUR RELATIONS BOARD

Chairman, Charles J. A. Hughes, Barrister,
 Fredericton.

Members, D. A. McAlary, Fraser Companies Ltd.,
 Edmundston; T. S. Moffat, Forest Industries Ltd.,
 Saint John; George R. Melvin, N.B. Federation of
 Labour, Saint John; Roy F. Gould, N.B. Council of
 Labour, Saint John.

MINIMUM WAGE BOARD

The membership of this board, created in 1946,
 is the same as the Labour Relations Board.

DEPARTMENT OF INDUSTRY AND RECONSTRUCTION

Minister Hon. J. André Doucet, LL.D.

Deputy Minister William A. Moore

Director of Fisheries H. J. Robichaud

Director of Handicrafts Dr. Ivan H. Crowell

Industrial Division Head D. M. Vye, M.E.I.C.

Planning Division Head Donald Sutherland

THE NEW BRUNSWICK ELECTRIC POWER

COMMISSION

Chairman, Hon. J. Gaspard Boucher; Vice-Chair-

man, D. W. Mersereau; Commissioner, Pius

Michaud, K.C.; Secretary, Miss L. L. Glennie, 55

Canterbury St., Saint John.

N.B. PUBLIC UTILITIES COMMISSION

Chairman, W. A. I. Anglin, K.C.; Berton A. Rideout,

Grand Falls; L. P. A. Robichaud, K.C., Richibucto;

Secretary, G. Earle Logan, K.C., 55 Canterbury

St., Saint John.

The enforcement of the SECURITIES FRAUD PRE-

VENTION ACT comes under the jurisdiction of this

Board.

Registrar G. Earle Logan, K.C.

MOTOR CARRIER BOARD

Chairman, W. A. I. Anglin, K.C.; Berton A. Rideout,

Grand Falls; L. P. A. Robichaud, K.C., Richibucto;

Secretary, G. Earle Logan, K.C., 55 Canterbury

St., Saint John.

WORKMEN'S COMPENSATION BOARD

55 Canterbury St., Saint John, N.B.

Chairman W. A. McDougall, O.B.E., M.C.

Vice-Chairman Eugene R. Steeves

Commissioner Roland G. Johnson

Secretary J. E. Crump

LIQUOR CONTROL BOARD

(Controlled Sale in Government Stores)

Commissioner, W. C. Lawson, P.O. Box 490,

Fredericton, N.B.

OFFICE OF THE FIRE MARSHAL

Fredericton, N.B.

Provincial Fire Marshal, H. M. Armstrong, P.O.

Box 699, Fredericton, N.B.

CIVIL SERVICE COMMISSION

Chairman, E. Allison MacKay, Fredericton; M. C.

Buchanan, Saint Stephen, C. A. Melanson, Moncton;

Address, Parliament Buildings, Fredericton.

PROVINCIAL PLANNING BOARD OF THE

PROVINCE OF NEW BRUNSWICK

Chairman, W. A. Moore; Director, D. A. Suther-

land; Secretary, L. T. Leeman, c/o Dept. of Industry

and Reconstruction, P.O. Box 748, Fredericton, N.B.

COURTS, JUDGES, Etc., NEW BRUNSWICK

SUPREME COURT OF NEW BRUNSWICK
Appeal Division

....., Chief Justice of New Brunswick; Puisne Judges, The Hon. W. H. Harrison, and The Hon. Peter J. Hughes; all at Saint John.

Chancery Division

(The same Judges as Appeal Division).

DEPUTY REGISTRAR OF CHANCERY DIVISION AT ST. JOHN,
Thomas P. Regan, K.C.

King's Bench Division

Hon. Joseph E. Michaud, Chief Justice, Fredericton,
Puisne Judges, Hon. A. T. Le Blanc, Moncton; Hon.
C. D. Richards, Fredericton; Hon. J. H. A. L. Fair-
weather, Saint John.

REGISTRAR SUPREME COURT.—H. Lester Smith, B.C.L.
DEPUTY REGISTRAR.—M. M. Hoyt.

Court of Divorce and Matrimonial Causes

Hon. Charles D. Richards, Saint John. Registrar—
Arthur McF. Limerick, Fredericton.

District Judge in Admiralty for New Brunswick

Hon. Arthur I. Anglin. Deputy Judge—His Honour
John A. Barry, Saint John. Registrar—E. S. Ritchie,
Saint John.

BANKRUPTCY—King's Bench Division of Supreme
Court has jurisdiction in bankruptcy. For Official
Receivers and Registrars, (see Index).

REGISTRATION OF INSTRUMENTS

Bills of Sale, Chattel Mortgages, Hire Receipts,
Conditional Sales, Land Transfers, etc., must be regis-
tered within 30 days with the Registrars of Deeds
named on next page.

JUVENILE COURTS

Moncton—Judge, F. Lane. Saint John—Judge,
Rov. L. M. Pepperdene. Fredericton—Judge, (to be
appointed).

JUDGES OF COUNTY COURTS AND CLERKS

COUNTIES	JUDGE <i>His Honour:</i>	CLERK
Restigouche...		G. T. Feeney, Campbellton
Gloucester....	J. L. Ryan, Bathurst	H. C. Ramsay, Bathurst
Northumber- and		W. H. Davidson, Newcastle
Kent.....		Eric T. Richard, Richibucto
Westmorland.	A. A. Dysart, Shediac	T. T. Goodwin, K. C., Moncton
King's.....	Donald V. White, Sussex	J. McL. Prescott Sussex
Albert.....		Percy H. Steeves, Hopewell Cape
Saint John....	J. A. Barry, Saint John	E. N. Huestis (Act.), Saint John
Queens'.....		A. McF. Limerick, Fredericton
Sunbury.....	J. B. Dickson, Fredericton	Ralph V. Limerick, Fredericton
York.....		G. F. Nicholson, St. Stephen
Charlotte....		D. R. Bishop, Woodstock
Carleton.....	Chas. J. Jones, Hartland	Claude Levesque, Grand Falls
Victoria.....		F. Dodd Tweedie, Edmundston
Madawaska...		

CITIES, TOWNS AND MUNICIPALITIES IN NEW BRUNSWICK

CITIES	COUNTIES	CLERK
Fredericton....	York.....	Fred I. Haviland
Moncton.....	Westmorland.....	L. T. Tingley
Saint John....	St. John.....	Henry D. Hopkins (Common Clerk)

TOWNS	COUNTIES	CLERK
Bathurst.....	Gloucester.....	Everard Doucet
Campbellton...	Restigouche....	Tilmon Thibodeau
Chatham.....	Northumberland.....	J. J. Duffy
Dalhousie....	Restigouche....	
Edmundston...	Madawaska.....	Mrs. Eva B. Walsh (temporary)
Grand Falls...	Victoria.....	Thos. Guerrette
Hartland.....	Carleton.....	S. J. Merritt
		W. E. Nevers

*These places are villages.

MUNICIPALITY	SECRETARY-TREAS.	*ADDRESS
Albert.....	George C. Blight...	Hopewell Cape
Carleton.....	H. J. Speer.....	Woodstock
Charlotte....	F. L. Mallory...	St. Andrews
Gloucester....	Jean Paul Chiasson.	Bathurst
Kent.....	L. P. A. Robichaud.	Richibucto
Kings.....	R. Fred Pickett....	Hampton St'n
Madawaska...	T. D. Hebert.....	Edmundston
Northumberland	W. H. Teed.....	Newcastle

MUNICIPALITY	SECRETARY-TREAS.	*ADDRESS
Queens.....	J. S. Sutherland...	Gagetown
Restigouche...	J. L. Bernard.....	Dalhousie
Saint John....	A. R. Gilbert, K.C.	Saint John
Sunbury.....	Arthur F. Goan...	Burton
Victoria.....	J. E. Andrews...	Andover
Westmorland..	Miss Ruth Taylor...	Dorchester
York.....	Clarence Wade...	Fredericton

*In all cases the address of the sec.-treas. is the county seat.

COUNTY AND COURT OFFICIALS

The postal address of officials is the County Seat, except where otherwise stated.

COUNTY AND POPULATIONS 1941	COUNTY SEAT	MASTER	JUDGE OF PROBATE	REGISTRAR OF PROBATE	CLERK OF CIRCUIT
Albert. 8,421	Hopewell Cape	Percy H. Steeves	Percy Nelson, Lower Cape	Percy H. Steeves Hillsborough	Percy H. Steeves
Carleton. 21,711	Woodstock	G. Y. Jones	George Y. Jones	Charles Sullivan	George Y. Jones
Charlotte. 22,728	St. Andrews	P. E. McLaughlin	LeRoy Hill	P. E. McLaughlin, St. Stephen	G. H. I. Cockburn St. Stephen
Gloucester. 49,913	Bathurst	G. Gilbert	G. H. Willet, Act'g Bathurst	G. Harry Willett	H. C. Ramsay
Kent. 25,817	Richibucto	F. J. Robidoux	L. P. A. Robichaud	Eric T. Richard	E. T. Richard
King's. 21,573	Hampton	J. H. McFadden, P. O. Sussex	F. J. Forbes Sussex	Ruby P. Harmer, Norton	A. E. Pearson P. O. Sussex
Madawaska. 23,176	Edmundston	J. M. Stevens, K.C.	Arthur J. Cyr	Thadde D. Hebert	E. Soucy, Act'g, St. Leonards
Northumberland [38,486]	Newcastle	T. H. Whalen	V. J. McEvoy	Hebert Barry, Chatham	T. H. Whalen
Queens. 12,775	Gagetown	(Vacant)	C. A. Golding, Hampstead	A. McF. Limerick, Fredericton	A. McF. Limerick Fredericton
Restigouche. [33,075]	Dalhousie	(Vacant)	John N. Bugold, Campbellton	Gregory T. Feeney, Campbellton	Louis A. Le Bel, St. Quentin
Saint John. [68,827]	Saint John	C. F. Sanford, K.C.	H. O. McInerney	E. N. Huestis	D. G. Willet
Sunbury. 8,296	Burton		George Stevenson, Maugerville	Austin Smith, Oromocto	R. V. Limerick Fredericton
Victoria. 16,671	Perth	S. G. Mooney	Claude Levesque, Grand Falls	(Vacant)	C. M. Levesque, Grand Falls
Westmorland. [84,486]	Dorchester	E. Girouard	T. T. Goodwin, Sackville	P. C. Brian, Dorchester	G. H. Adair, Moncton
York. 36,447	Fredericton	A. T. LeBlanc W. A. Haines C. L. Dougherty	Charles R. Barry	Whitman A. Haines, Fredericton	A. R. Murray

COUNTY	COUNTY SEAT	SHERIFF	REGISTRAR OF DEEDS	CLERK OF THE PEACE
Albert.	Hopewell Cape	Fred A. Stuart	Percy Nelson	Percy H. Steeves, Hillsboro
Carleton.	Woodstock	Glen F. Foster	Fred K. Brown Newburgh Jct.	D. R. Bishop
Charlotte.	St. Andrews	M. W. McCormick, St. Stephen	Harry W. Smith	T. E. Caughey, St. Andrews
Gloucester.	Bathurst	H. A. Melanson	Miss Frances Lordon	H. C. Ramsey
Kent.	Richibucto	Francois G. Richard	Charles F. Le Goff	L. P. A. Robichaud
King's.	Hampton	Fred E. Sharpe	S. H. Keith, Havelock	F. J. Forbes, Sussex
Madawaska.	Edmundston	Alfred LaPointe	Mrs. Jeanne Cormier	F. Dodd Tweedie
Northumberland	Newcastle	A. H. MacKay	Miss Mary Lawlor	T. H. Whalen
Queen's.	Gagetown	Duncan Estabrooks	Miss Annie W. Dickie	A. McF. Limerick, Fredericton
Restigouche.	Dalhousie	Philibert LeBlanc	Mrs. Pauline M. Craig, Campbellton	John N. Bugold, Campbellton
Saint John.	Saint John	H. Colby Smith	Joseph I. Mosher, Loch Lomond	Burton L. Gerow
Sunbury.	Burton	N. Budd Day	Austin Smith	E. A. Dinsmore, Minto
Victoria.	Perth	F. V. Bishop	Miss G. Tibbits, Andover	C. M. Levesque, Grand Falls
Westmorland.	Dorchester	J. Hugh McCrae, R. R. No. 1, Moncton	C. M. Leger	Richard M. Palmer, Moncton
York.	Fredericton	E. M. Lyons	Grover C. McCoy	A. R. Murray

MAGISTRATES, CITIES AND TOWNS, NEW BRUNSWICK

PLACE	MAGISTRATE	PLACE	MAGISTRATE	PLACE	MAGISTRATE
Bathurst.	G. H. Willett	Moncton.	W. F. Lane	St. Stephen.	Leo J. Shields
Campbellton.	J. Thomas Troy	Newcastle.	John P. Morrissey	Shediac.	Wm. E. Atkinson
	(Restigouche County Magistrate)		(Northumberland County Magistrate)	Sunny Brae.	Oscar Holson
Edmundston.	E. J. Hubert	Sackville.	W. A. Gass	Sussex.	W. D. Bonnell
Fredericton.	Walter Limerick	St. Andrews.	Thomas Caughey	Perth.	C. H. Elliott
Hartland.	Fred M. Boyd	St. George.	Dawes Gillmor		(Victoria County Magistrate)
		Saint John.	E. J. Henneberry, K.C.	Woodstock.	K. E. MacLaughlan

PROVINCE OF NOVA SCOTIA

Entered Confederation 1st July, 1867. AREA—21,068 sq. miles. Population, 1941—577,962.

SEAT OF GOVERNMENT, HALIFAX.

LIEUTENANT-GOVERNOR—The Honourable John Alexander Douglas McCurdy, M.B.E.
Mrs. C. R. E. Willets, Private Secretary.

EXECUTIVE COUNCIL

<i>Premier and Provincial Treasurer,</i> Hon. A. L. Macdonald, P.C., K.C., S.J.D. \$9,000	<i>Minister of Agriculture and Marketing, and Minister of Lands and Forests,</i> Hon. A. W. Mackenzie, E.D., B.S.A. \$8,000
<i>Provincial Secretary and Minister of Mines,</i> Hon. M. A. Patterson, LL.B. \$8,000	<i>Minister of Highways and Public Works,</i> Hon. M. D. Rawding \$8,000
<i>Attorney General and Minister of Labour,</i> Hon. L. D. Currie, K.C. \$8,000	<i>Minister of Industry and Publicity,</i> Hon. Harold Connolly \$8,000
<i>Minister of Public Health, Minister of Public Welfare, Registrar General, and Minister of Municipal Affairs,</i> Hon. F. R. Davis, M.D., C.M. \$8,000	<i>Ministers without portfolio,</i> Hon. J. W. Comeau, Hon. Geoffrey Stevens.
<i>Clerk of Executive Council,</i> Arthur S. Barnstead, I.S.O., B.A., LL.B.	

HOUSE OF ASSEMBLY

43rd Assembly (20th since Confederation) October 23, 1945. Maximum Duration 5 Years.

Speaker—Hon. Gordon Emerson Romkey *Members' Sessional Allowance* \$2400
Clerk of Legislative Assembly, Roy A. Laurence, B.A., LL.B.
Assistant Clerk, Lawrence M. Hanway *Legislative Counsel,* C. L. Beazley, K.C.

CONSTITUENCIES	NAME	P.O. ADDRESS	CONSTITUENCIES	NAME	P. O. ADDRESS
Annapolis.....	H. Davies Hicks, L.	Bridgetown	Halifax.....	East Hon. G. Stevens, L.	Dartmouth
Antigonish.....	John P. Gorman, L.	Antigonish	".....	West R. M. Fielding, K.C., L.	Halifax
Cape Breton Sth	John S. MacIvor, L.	Sydney	Hants.....	R. A. MacLellan,	
".....	Nth. Alex. O'Hanley, L.	North Sydney	".....	M.D., L.,.....	Rawdon Gold Mines
".....	East R. Cunningham,		Inverness.....	A. H. McKinnon, L.	Inverness
".....	C.C.F.,.....	Marconi Trs.	Kings.....	D. D. Sutton, L.	Pt. Williams
".....	Cr. M. McDonald, C.C.F.	Reserve Mns.	Lunenburg.....	Hon. F. R. Davis,	
".....	West M. A. Patterson, L.	Sydney	".....	M.D. C.M., L.	Halifax
Colchester.....	F/L R. F. McLellan, L.	Truro	".....	Hon. G. E. Romkey, L.	West Dublin
".....	G. T. Purdy, L.	Truro	Pictou.....	Vacant.....	
Cumberland.....	K. J. Cochrane, L.	Port Greville	".....	Lt.-Col. Alfred B.	
".....	M. J. Kaufman, L.	Amherst	".....	DeWolfe, L.	N. Glasgow
Digby.....	Hon. J. Willie		Queen's.....	M. D. Rawding, L.	Liverpool
".....	Comeau, L.	Comeauville	Richmond.....	Hon. L. D. Currie,	
Guysboro'.....	Hon. A. W. Mackenzie,		".....	K.C., L.	Halifax
".....	L.	Halifax	Shelburne.....	W. T. Dauphinee, L.	Shelburne
Halifax.....	Sth. Hon. A. L. Macdonald, L.	Halifax	Victoria.....	John M. Campbell, L.	Baddeck
".....	Ctr. J. E. Rutledge, L.	Halifax	Yarmouth.....	H. A. Waterman, L.	Yarmouth
".....	Nth Hon. H. Connolly, L.	Halifax			

NOTE:—L., Liberal, (27). C.C.F., (2). Vacant, (1). Total, (30).

Previous general election was Oct. 28, 1941. At dissolution of previous Assembly there were 23 Liberals, 4 Conservatives, 3 C.C.F.

C.C.F. Leader, Russell Cunningham, Marooni Towers.

CHIEF DEPARTMENTAL OFFICERS—NOVA SCOTIA

DEPARTMENT OF PROVINCIAL SECRETARY

<i>Provincial Treasurer,</i> Hon. A. L. Macdonald, P.C., S.J.D.	<i>Minister of Municipal Affairs,</i> Hon. F. R. Davis, M.D., C.M.
<i>Provincial Secretary.....</i> Hon. M. A. Patterson, LL.B.	<i>Deputy Minister of Municipal Affairs and</i>
<i>Deputy Provincial Secretary</i> Arthur S. Barnstead, I.S.O., B.A., LL.B.	<i>Legislative Counsel.....</i> Charles Lovett Beazley, K.C.
<i>Deputy Prov. Treasurer.....</i> H. E. Potter	<i>Collector of Succession Duties.....</i> H. A. Marshall
<i>Supt. of Insurance,</i> Arthur S. Barnstead, I.S.O., B.A., LL.B.	
<i>Assistant Deputy Secretary and Registrar of Joint</i>	
<i>Stock Companies.....</i> Richard N. Tyler, B.A., LL.B.	
<i>Deputy Registrar of Joint Stock Co's., and Deputy</i>	
<i>Supt. of Insurance.....</i> D. H. Sutherland	
<i>Fire Marshal.....</i> Col. S. S. Wright	

BOARD OF MOTION PICTURE CENSORS

<i>Chairman.....</i> S. A. Doane	
<i>Archivist.....</i> D. C. Harvey, M.A., LL.D., F.R.S.C.	

DEPARTMENT OF THE ATTORNEY-GENERAL

<i>Attorney-General.....</i> Hon. L. D. Currie, K.C.	
<i>Deputy Attorney-General</i> Thomas D. Macdonald, LL.B.	
<i>Registrar under the Securities Act,</i> Harold A. Marshall	
<i>Minister of Lands and Forests,</i> Hon. A. W. Mackenzie, E.D., B.S.A.	
<i>Deputy Minister of Lands and Forests</i> F. A. Harrison	

COUNCIL OF PUBLIC INSTRUCTION

<i>President.....</i> The Premier	
<i>Secretary.....</i> Henry F. Munro, M.A., LL.D.	

DEPARTMENT OF EDUCATION

<i>Superintendent.....</i> Henry F. Munro, M.A., LL.D.	
<i>President, N.S. Technical College</i> Alan E. Cameron, D.Sc.	
<i>Director Vocational Education.....</i> Edwin K. Ford	
<i>Ass't. Supt. Education and Director of Research,</i> H. P. Moffatt, B.A., Ed.M.	
<i>Director of Curriculum and Research.....</i> A. B. Morrison	
<i>Principal Normal College,</i> David G. Davis, M.A., Ed. D., D.C.L.	
<i>Registrar, Director of Radio Education,</i> Ralph Kane, B.A.	
<i>Director of Visual Education.....</i> Frank Murphy	
<i>Acting Supervisor of Attendance,</i> Herbert H. Macleod, B.Sc., B.Ed.	

TEACHERS' PENSION FUND

The Provincial Treasurer is the custodian of the Fund. The administration is carried on by the Dept. of Education.

SCHOOL INSPECTORATES WITH NAMES AND ADDRESSES
OF INSPECTORS

- Chief Inspector,*
Harold A. Weir, M.A., Dept. of Education, Halifax
High School Inspector,
R. N. Ripley, M.A., Dept. of Education, Halifax
Inspector at Large, H. M. Mason, M.A., B.Paed.,
Dept. of Education, Halifax
No. 1, County of Halifax—B. C. Silver, B.A., B.Ed.,
Room 413, Dennis Bldg., Halifax.
No. 2, Counties of Shelburne and Queens—C. W.
Crowell, M.A., Yarmouth.
No. 3, Districts of Digby and Yarmouth—C. W.
Crowell, M.A., Yarmouth.
No. 4, County of Annapolis—Mayhew C. Foster, M.A.,
Bridgetown.
No. 5, County of Kings—S. C. Gordon, M.Ed., Wolfville.
No. 6, County of Antigonish—H. M. Macdonald, M.A.,
Antigonish.
No. 7, County of Richmond—J. A. Comeau, M.A.,
West Arichat, N.S.
No. 8, County of Victoria—James MacKinnon, Baddeck.
No. 9, County of Pictou—D. C. Fraser, B.A., B.Paed.,
New Glasgow.
No. 10, County of Cumberland—B. R. Hall, M.A.,
Parrsboro.
No. 11, County of Cape Breton—T. L. Sullivan, M.A.,
County Court House, Sydney, N.S.
No. 12, County of Colchester—N. B. MacLeod, B.Sc.,
B.Com., M.A., Truro.
No. 13, County of Inverness—H. T. Robertson, B.Sc.,
Port Hawkesbury.
No. 14, Districts of Clare and Argyle—Ls. A. d'Entremont,
M.A., West Pubnico.
No. 15, County of Guysboro—R. L. Coldwell, M.A.,
Guysboro.
No. 16, County of Lunenburg—M. O. Maxner, M.A.,
B.Paed., Lunenburg.
No. 17, County of Hants—M. W. Campbell, B.A.,
B.Paed., Windsor.

DEPARTMENT OF HIGHWAYS AND PUBLIC
WORKS

- Minister*.....Hon. Merrill D. Rawding
Executive Assistant
R. W. McCoolough, P.E.N.S., M.E.I.C.
Chief Engineer.....J. E. Belliveau
Asst. Chief Engineer.....J. L. Wickwire
Chief Accountant.....R. F. Hatfield
Registrar of Motor Vehicles.....E. S. Campbell
Mechanical Engineer.....K. A. Forbes
Division Engineers—F. A. Crawley, R.J. Bethune, J.
K. McKay, C. A. MacNerney, E. A. Crawley.
County Engineers—J. A. MacLean, C. W. McCarthy,
J. E. Clarke, H. Morrison.
Records Engineer—C. W. MacAloney.
Right-of-Way Engineer.....G. L. Crichton

DEPARTMENT OF MINES

- Minister*.....Hon. M. A. Patterson, LL.B.
Deputy Minister.....J. P. Messervey
Chief Inspector of Mines.....T. J. Casey
Inspectors of Mines W. R. McDonald, Arthur Phillips
Inspector of Electricity in Mines.....W. A. MacIsaac
Deputy Inspectors of Mechanical Equipment in
Mines.....William Simpson, C. F. Townsend
Deputy Inspectors (coal)—R. J. Brown, A. E. Fowler,
Alexander Gordon, J. A. Kavanaugh, Michael
McLean, A. G. Penny, George Vacheresse, Melvin
McPhee.

- Inspector of Metalliferous Mines and*
Quarries.....M. G. Goudge
Deputy Inspectors.....E. J. Cole, R. I. Grant
PROVINCIAL MUSEUM AND SCIENTIFIC LIBRARY
Director of the Museum.....D. K. Crowdis
Librarian.....Miss Evelyn Campbell

DEPARTMENT OF AGRICULTURE AND
MARKETING

- Minister*.....Hon. A. W. Mackenzie, E.D., B.S.A.
Deputy Minister.....F. W. Walsh, B.S.A.
Acting Principal, College of Agriculture,
Kenneth Cox, M.S.A.
Director of Marketing.....R. J. MacSween
Director of Dairy Services.....W. J. Bird, B.S.A.

DEPARTMENT OF PUBLIC WELFARE

- Minister*.....Hon. F. R. Davis, M.D., C.M., F.A.C.S.
Deputy Minister.....

- Director of Old Age Pensions*.....H. S. Farquhar
Director of Child Welfare and Mothers' Allowances
F. R. MacKinnon

DEPARTMENT OF PUBLIC HEALTH

- Minister*...Hon. F. R. Davis, M.D., C.M., F.A.C.S.
Deputy Minister and Registrar of Births, Deaths and
Marriages...F. S. Campbell, M.D., C.M., O.B.E.
(For Certificate including search, remit \$1. Add'l.
certificates, 25c. each. Verifications only, for Dept. of
Nat. Defense, 25c. each.)
Supervisor of Physical Fitness, W. C. Ross, B.A., D.D.
Superintendent of Public Health Nurses,
Miss Margaret MacKenzie

School Health Inspection is under the authority of
this department through the public health nurses.
Some towns have their own school nurses.

NOVA SCOTIA HOSPITAL—*Medical Superintendent*,
Murray MacKay, M.D. VICTORIA GENERAL
HOSPITAL—*Superintendent*, C. M. Bethune, M.D.
PROVINCIAL SANATORIUM—*Medical Supt.*, J. Earle
Hiltz, M.D., C.M., D.P.H.

HOSPITALS IN NOVA SCOTIA

CITY HOSPITALS

HALIFAX, Halifax Infectious Hospital; Halifax
Tuberculosis Hospital.

PROVINCIAL GENERAL HOSPITALS

HALIFAX, Victoria General Hospital. *Supt.*, C. M.
Bethune, M.D. KENTVILLE, Nova Scotia Sana-
torium. *Supt.* J. Earle Hiltz, M.D., C.M., D.P.H.

LOCAL GENERAL HOSPITALS

(H. = Hospital)

AMHERST, Highland View H. ANNAPOLIS, Anna-
polis General H. ANTIGONISH, St. Martha's H.
BERWICK, Western King's Memorial H. BRIDGE-
WATER, Dawson Memorial H. CHETICAMP, Sacred
Heart H. DIGBY, Digby General H. GLACE BAY,
Glace Bay General H.; St. Joseph's H. HALIFAX,
Halifax Infirmary; Children's H.; Grace Maternity H.
INVERNESS, Inverness Memorial H.; St. Mary's H.
KENTVILLE, Blanchard-Fraser Memorial H. LOURDES
(Pictou Co.), Our Lady of Lourdes Hospital. MIDDLE-
TON, oldiers Memorial H. NEW GLASGOW, Aberdeen
H. NEW WATERFORD, New Waterford General H.
NORTH SYDNEY, Hamilton Memorial H. PICTOU,
Sutherland Memorial H. SHELburne, Roseway
H.; SPRINGHILL, All Saints' H. SYDNEY, Sydney
City H.; St. Rita H. SYDNEY MINES, Harbor View H.
TRURO, Colchester County H. WINDSOR, Payzant
Memorial H. WOLFVILLE, Eastern King Memorial H.
YARMOUTH, Yarmouth H.

DEPARTMENT OF LABOUR

- Minister of Labour*.....Hon. L. D. Currie, K.C.
Factories Inspector.....James D. Whiteley
Chief Inspector of Steam Boilers.....J. J. Gray
Inspector in charge of Fire Prevention Education for
Schools.....Kenneth J. Partington

MINIMUM WAGE BOARD

- Chairman*.....George A. Redmond
Members: Mrs. F. J. Murphy, Sydney; Miss Alice
Hatfield, Yarmouth; W. H. Ross, New Glasgow;
G. A. Smith, Halifax. *Secretary*, Miss Evelyn B.
Spruin, Halifax (P.O. Box 804).

WORKMEN'S COMPENSATION BOARD

- Chairman*.....F. Rowe, LL.B.
Chief Medical Officer.....Dr. A. B. Campbell

LABOUR RELATIONS BOARD (NOVA SCOTIA)

- Director of Labour*.....J. P. Bell
Chairman.....Vincent C. MacDonald, K.C.
Members, Brigadier H. V. D. Laing, C.B.E., E.D.,
James H. Dwyer, all of Halifax.

PROVINCIAL APPRENTICESHIP COMMITTEE

- Prof. M. L. Baker (Chairman)*; Frank O'Neil,
George Harris, James Wood, all of Halifax; and
C. M. Anson of Sydney.

ENGINE OPERATORS ACT, BOARD OF EXAMINERS
Kenneth L. Dawson of Halifax; L. E. Mitchell, of
Dartmouth; Michael McNeil, of Glace Bay.

DEPARTMENT OF INDUSTRY AND
PUBLICITY

- Minister of Industry and Publicity*,
Hon. Harold Connolly
Deputy Minister.....
Director of Fisheries...D. Le B. Cooper, M.Sc., Ph.D.
Director of Handicrafts.....Miss Mary E. Black

NOVA SCOTIA POWER COMMISSION

Chairman, Hon. A. L. Macdonald, P.C., K.C., S.J.D.
Manager.....E. J. Cragg
Chief Engineer.....Howard Fellows

BOARD OF COMMISSIONERS OF PUBLIC UTILITIES

Chairman.....James A. Hanway, K.C.
Members, John A. Y. MacDonald, George Farquhar.
Clerk, Miss Joan Covey, Provincial Administration Building, Halifax, N.S.

NOVA SCOTIA LIQUOR COMMISSION

Chairman.....Arthur S. Mahon, Halifax

CIVIL SERVICE COMMISSION

Civil Service Commissioner.....L. E. Peverill, C.A.

NOVA SCOTIA LAND SETTLEMENT BOARD

Chairman and Supervisor.....Ellsworth Lewis
Members, C. Earl Chute; Harvey Chisholm; Thomas F. MacDonald; Angus J. MacLeod.

RESEARCH FOUNDATION OF NOVA SCOTIA

President.....Harold D. Smith, M.A., Ph.D.
Vice-President.....Robert D. Howland, Ph.D.
Members, Clement N. Anson, Sydney; Fred M. Blois, Truro; Charles G. Hawkins, Milford; J. Watson

Maxner, Windsor; Alan E. Cameron, D.Sc., Halifax; George H. Henderson, O.B.E., B.Sc., M.A., Ph.D., F.R.S.C., F.R.S., Halifax; O. Fielding MacKenzie, Halifax; The Right Reverend Monsignor Patrick J. Nicholson, Ph.D., Antigonish; Frederick H. Sexton, C.B.E., LL.D., Wolfville.
Address, P. O. Box 752, Halifax, N.S.

NOVA SCOTIA FILM BOARD

There is no active Nova Scotia Film Board. A Board was appointed in 1944 but has not functioned of late.

Nova Scotia films are handled by the Bureau of Information and Publicity. Any inquiries regarding such films should be directed to the Director of this Bureau.

NOVA SCOTIA HOUSING COMMISSION

Chairman.....Dr. S. H. Prince
Secretary.....Arthur S. Barnstead, I.S.O.
Members, Donald F. MacIsaac, Halifax; W. Ritchie MacCoy, M.B.E., Sydney; Mrs. John F. MacDonald, Pictou.
Architect.....A. Edwin Priest
Address, P.O. Box 998, Halifax, N.S.

MAGISTRATES, CITIES AND TOWNS, NOVA SCOTIA

CITY OR TOWN	MAGISTRATE	CITY OR TOWN	MAGISTRATE	CITY OR TOWN	MAGISTRATE
Amherst.....	Alexander G. McKenzie	Joggins.....	John L. Crowe	Port Hawkesbury.....	L. W. Hudson
Annapolis Royal.....	Horace B. Dickey	Kentville.....	Harold Munroe Chase	Port Hood.....	
Antigonish.....	Harold R. Chisholm	Liverpool.....	R. Verne Read	Shelburne.....	Willard P. Purney, K.C.
Berwick.....		Lockeport.....	Willard P. Purney, K.C.	Springhill.....	John L. Crowe
Bridgetown.....	Horace B. Dickey	Louisburg.....	Beecher M. Spencer	Stellarton.....	William A. Richardson
Brigewater.....	Horace B. Dickey	Lunenburg.....	R. C. Sterne	Stewiacke.....	Horace B. Dickey
Canso.....		Mahone.....		Sydney.....	J. W. Maddin, K.C.
Clark's Harbour.....	R. Verne Read	Middleton.....	Hanson Taylor Powell	Sydney Mines.....	Matthew MacLean
Dartmouth.....	Norman D. Murray	Mulgrave.....	Lloyd Willis Hudson	Trenton.....	R. H. MacLeod
Digby.....	George Henry Peters	New Glasgow.....	D. C. Sinclair	Truro.....	John L. Crowe
Dominion.....	John J. Smith	New Waterford.....	M. J. Hinchey	Wedgeport.....	R. Verne Read (of Sydney)
Glace Bay.....	C. Roy MacDonald	North Sydney.....	R. J. MacDonald	Westville.....	Wm A. Richardson
Halifax.....	Richard J. Flinn	Oxford.....		Windsor.....	Horace B. Dickey
Hantsport.....		Parasboro.....	John L. Crowe	Wolfville.....	Horace B. Dickey
Inverness.....		Pictou.....		Yarmouth.....	R. Verne Read

INCORPORATED CITIES, TOWNS AND MUNICIPALITIES IN NOVA SCOTIA

Places in heavy type are Cities.

DEPUTY MINISTER OF MUNICIPAL AFFAIRS, C. L. Beazley, K.C.

Elections for Town Councillors are held each year on the first Tuesday of February. One-half the number of Councillors are elected for a two year term. The next election will be held on February 3, 1948.

In rural municipalities the Councillors are elected for a three year term and elections are held every three years on the third Tuesday of October. The next election in rural municipalities will be held in October, 1949.

CITY OR TOWN	CLERK	CITY OR TOWN	CLERK	CITY OR TOWN	CLERK
Amherst.....	V. G. Fuller	Kentville.....	Allan T. Macdonald	Port Hawkesbury.....	A. J. Beaton
Annapolis Royal.....	H. M. Doull	Liverpool.....	R. E. McClearn	Shelburne.....	H. H. Nickerson
Antigonish.....	H. R. Chisholm	Lockeport.....	G. C. Redding	Springhill.....	A. G. Allbon
Berwick.....	F. W. Mills	Louisburg.....	D. F. Nicholson	Stellarton.....	T. G. Henderson
Bridgetown.....	W. W. Irvine	Lunenburg.....	L. W. Geldert	Stewiacke.....	G. I. Smith
Brigewater.....	J. R. Brophy	Mahone Bay.....	O. S. Joudrey	Sydney.....	James Macdonald
Canso.....	H. Scott Hart	Middleton.....	George V. Fowler	Sydney Mines.....	J. A. McKay
Clark's Harbour.....	Jason N. Daley	Mulgrave.....	A. N. Hattie	Trenton.....	G. K. Lynch
Dartmouth.....	Wm. T. Smith	New Glasgow.....	Miss M. Wadden	Truro.....	Russel Davison
Digby.....	C. W. Smith	New Waterford.....	L. S. Gillis	Wedgeport.....	C. I. Boudreau
Dominion.....	Miss E. M. O'Brien	North Sydney.....	S. M. Rhude	Westville.....	Miss L. Murray
Glace Bay.....	S. R. Wadden	Oxford.....	G. W. Doncaster	Windsor.....	James Rippey (Town Manager)
Halifax.....	W. P. Publicover	Parasboro.....	Miss M. B. Morwick	Wolfville.....	Gilbert Carberry
Hantsport.....	D. M. Frittenburg	Pictou.....	J. F. English	Yarmouth.....	R. P. Hemeon
Inverness.....	Joseph Le Blanc				
Joggins.....	P. J. Terrio				
MUNICIPALITY	MUNICIPAL CLERK	ADDRESS	MUNICIPALITY	MUNICIPAL CLERK	ADDRESS
Annapolis.....	W. L. Bishop.....	Paradise	Hants, East.....	H. Stallard.....	Shubenacadie
Antigonish.....	Donald P. Chisholm.....	Antigonish	Hants, West.....	T. E. Anthony.....	Windsor
Argyle.....	B. H. Hurlbert.....	Tusket	Inverness.....	J. A. MacDonnell.....	Port Hood
Barrington.....	Miss B. L. Dexter.....	Barrington	Kings.....	R. S. Kinsman.....	Kentville
Cape Breton.....	R. A. McKinnon.....	Sydney	Lunenburg.....	S. A. Randall.....	Lunenburg
Chester.....	Ian Mitchell.....	Chester	Pictou.....	Andrew Fraser.....	Pictou
Clare.....	J. M. Comeau.....	Church Point	Queens.....	P. M. Manthorne.....	Liverpool
Colchester.....	Miss Mabel Johnstone.....	Truro	Richmond.....	E. C. Doyle.....	Arlivat
Cumberland.....	Miss B. D. Downey.....	Amherst	Shelburne.....	Donald M. Bower.....	Shelburne
Digby.....	R. Handsaker.....	Digby	St. Mary's.....	A. W. Cameron.....	Sherbrooke
Guysborough.....	V. N. Hart.....	Guysboro	Victoria.....	C. W. K. McCurdy.....	Baddeck
Halifax.....	Martin Archibald.....	Halifax	Yarmouth.....	W. H. Tudor.....	Yarmouth

COURTS, JUDGES, ETC., NOVA SCOTIA

SUPREME COURT

Chief Justice, Hon. Sir Joseph A. Chisholm, Halifax.
Puisne Judges.—Hons. R. H. Graham, W. F. Carroll, Wm. L. Hall, J. Doull, M. B. Archibald, Halifax, Josiah H. MacQuarrie.

Prothonotary and Clerk of the Crown, Deputy, Miss Marion H. Leck.

JUDGE IN EQUITY.—Hon. R. H. Graham.

COURT OF DIVORCE AND MATRIMONIAL CAUSES.—Hon. R. H. Graham. *Acting Registrar, Miss M. H. Leck.*

DISTRICT JUDGE IN ADMIRALTY OF THE EXCHEQUER COURT FOR THE DISTRICT OF NOVA SCOTIA.—Hon. W. F. Carroll; *Registrar, Halifax, L. S. Whinyard;*

District Deputy Registrar, Sydney, A. D. Muggah.

JUVENILE COURT JUDGES.—Halifax, J. Elliott

Hudson, L.L.B., R. Verne Read, Acting, Cape Breton

Co.; John L. Crowe, Colchester Co.; Wm. R. Law-

rence, Hants Co.; H. M. Chase, King's Co.; A. J. Crockett, New Glasgow, Pictou Co.

BANKRUPTCY.—Supreme Court Judges have jurisdiction in bankruptcy. For Official Receivers and Registrars, see *Index*.

ATTORNEY-GEN.—Hon. L. D. Currie, K.C.

DEPUTY ATTORNEY GEN.—T. D. MacDonald, L.L.B.

REGISTRATION OF BILLS OF SALE AND CHATTEL MORTGAGES

In the Registry of Deeds for the registration district in which the chattels are situate. If they are in more than one district the Bill of Sale or Mortgage with affidavits, is filed in one district and a duplicate original, or a copy certified by the Registrar of that district, is filed in each other district. Filing must be completed within 30 days from execution.

OFFICERS OF THE SUPREME COURT

County town same name as County except where noted in italics

COUNTIES AND POPULATIONS 1941	SHERIFFS	PROTHONOTARIES
Annapolis. 17,692 <i>Annapolis</i>	Harry Gordon	Chas. N. Whitman
<i>Royal.</i>	Parker	Gorman M. Wall.
Antigonish 10,545	D. D. Chisholm	Alex. D. Muggah
Cape Breton, N. <i>Sydney</i> [23,551]	Ronald McVicar	
Cape Breton, S. <i>Sydney</i> [87,152]		
Colchester. 30,124 <i>Truro</i>	Charles W. Smith.	Lloyd Hingley
Cumberland	Ernest T. Hunter	D. W. Fraser
<i>Amherst</i> [39,476]	Guy D. Dunn	George H. Peters
Digby. 19,472	Wiley Smith.	V. N. Hart.
Guysboro'. 15,461	D. Stanley Bauld.	Marion H. Leck,
Halifax ... 122,656		Deputy
Hants ... 22,034 <i>Windsor</i>	Chief Dep'y Sheriff	
Inverness. 20,573	Charles Burke	Chas. E. Flemming
<i>Port Hood</i>	J. F. MacDonald.	J. A. McDonnell
King's ... 28,920		
<i>Kentville</i>	J. W. DeWolfe	H. Wyman Porter
Lunenburg 32,942	John H. Creighton	Mrs. Hazel Oxner
Pictou ... 40,789	W. H. Harris.	Dr. C. L. Moore
Queens ... 12,028		
<i>Liverpool</i>	D. C. Mulhall	W. J. Sheppard
Richmond. 10,553	(vacant)	Daniel J. Suther-
<i>Arichat</i>		land
Shelburne. 13,351	M. F. Flemming	D. M. Bower, Dep.
Victoria ... 8,028		
<i>Baddeck</i>	L. E. MacDonald.	A. N. MacKenzie
Yarmouth. 22,415	R. C. Fraser.	M. Penn Spicer

REGISTRARS OF PROBATE

DISTRICT	REGISTRAR	ADDRESS
Annapolis	Roy A. Laurence.	Annapolis Royal
Antigonish	A. J. MacDonald.	Antigonish
Barrington	Mrs. A. H. Wilson	
Cape Breton	John J. Smith.	Sydney
Colchester	Chas P. Blanchard	Truro
Cumberland	Frederick L. Blair	Amherst
Digby	Roscoe G.	Digby
Guysborough	Homer Atwood	Cook's Cove
Halifax	William D. Outhit	Halifax
Hants	Miss E. G. Davis	Windsor
Inverness	Wm. J. McDonnell	Port Hood
King's	James Frank	Kentville
	Outhit, K.C.	
Lunenburg	Ralph C. Sterne.	Lunenburg
Pictou	Miss F. Brennan	Pictou
Queen's	Marion H. Mack.	Liverpool
Richmond	Daniel J. Suther-	Arichat
	land	
Shelburne	W. P. Purney, K.C.	Shelburne
St. Mary's	Jas. H. Fisher	Sherbrooke
Victoria	Charles B.	Baddeck
	MacAskill	
Yarmouth	C. Curtis McKay	Yarmouth

OFFICERS OF THE COUNTY COURT

JUDGES AND DISTRICT NOS.	PLACES AT WHICH COURTS ARE HELD	CLERKS
V. J. Pottier.. Dist. No. 1	Halifax. Md. Musquodoboit	Marion H. Leck, Deputy
J. G. A. Robertson Dist. No. 2	Lunenburg. Bridgewater.	Mrs. H. Oxner Miss R. M. Crowe. Deputy
Kenneth L. Crowell Dist. No. 3	Liverpool. Shelburne. Barrington. Annapolis. Bridgetown. Digby. Little Brook Yarmouth.	W. J. Sheppard D. M. Bower, Dep. Chas. N. Whitman Geo. H. Peters M. Penn Spicer Ch. Wyman Porter H. F. Flemming Lloyd Hingley...
Barry W. Roscoe Dist. No. 4	Kentville. Windsor. Truro.	Dr. C. L. Moore D. W. Freeman
J. Wel-ford Macdonald Dist. No. 5	Pictou. New Glasgow. Amherst. Oxford Parrsborough.	
A. Macdonald. Dist. No. 6	Port Hood. Antigonish. Guysboro. Sherbrooke	J. A. MacDonnell Gorman M. Wall V. N. Hart G. MacD. Cruick- shank, Deputy
George M. Morrison Dist. No. 7	Sydney. Baddeck. Arichat. North Sydney St. Peters	Alex. D. Muggah A. N. MacKenzie Daniel J. Suther- land Alex. D. Muggah Daniel J. Suther- land

REGISTRARS OF INSTRUMENTS

Bills of Sale, Chattel Mortgages, Hire Receipts, Conditional Sales, Land Transfers, etc., must be registered, within 20 days, with the Registrars of Deeds named below.

DISTRICTS	REGISTRARS	POST OFFICE ADDRESSES
Annapolis	C. B. Longmire.	Bridgetown
Antigonish	John A. McLeod.	Antigonish
Barrington	(Mrs.) A. H. Wilson	Barrington
Cape Breton	John R. Gillis.	Sydney
Chester	Mrs. L. E. Stanford	Chester
Colchester	Charles L. Hill.	Truro
Cumberland	Elma S. Livingston	Amherst
Digby	V. E. MacNeill.	Weymouth
Guysboro'	Jas. H. McAulay.	Guysboro'
Halifax	H. C. Murphy	Halifax
Hants	Wm. H. Graham	Windsor
Inverness	Wm. J. MacDonnell	Port Hood
King's	Lucy O. Morse.	Kentville
Lunenburg	Miss M. A. Baker.	Bridgewater
Parrsboro'	Combined with di-	strict of Amherst
Pictou	Miss E. MacKenzie	Pictou
Queen's	Marion H. Mack.	Liverpool
Richmond	M. S. Binet.	Arichat
St. Mary's	Gladys Pye.	Sherbrooke
Shelburne	Donald M. Bower.	Shelburne
Victoria	Charles B.	
	MacAskill	
Yarmouth	F. Angus Smith.	Yarmouth

PROVINCE OF ONTARIO

Entered Confederation 1st July, 1867. Area, 412,582 sq. miles. Population 1941—3,787,655.

SEAT OF GOVERNMENT.....TORONTO

LIEUTENANT-GOVERNOR, The Honourable Ray Lawson, O.B.E., LL.D., Queens Park, Toronto

Official Secretary, Miss Marjorie P. Johnson

EXECUTIVE COUNCIL

<i>President of the Council and Minister of Education,</i> Hon. George Alexander Drew, K.C.	<i>Minister of Planning and Development,</i> Hon. Dana Harris Porter, K.C.
<i>Minister of Agriculture</i> ..Hon. Thomas Laird Kennedy	<i>Minister without portfolio</i> ..Hon. William G. Webster
<i>Provincial Treasurer and Minister of Mines</i> Hon. Leslie Miscampbell Frost., K.C.	<i>Minister of Health</i>.....Hon. Russell Temple Kelley
<i>Attorney-General</i> Hon. Leslie Egerton Blackwell, K.C.	<i>Minister of Travel and Publicity</i> Hon. George Arthur Welsh
<i>Minister without Portfolio</i> Hon. George Holmes Challies	<i>Minister of Public Welfare</i> Hon. William Arthur Goodfellow
<i>Minister of Highways and Minister of Public Works</i> Hon. George Henry Doucett	<i>Provincial Secretary and Registrar</i> Hon. Daniel Roland Michener, K.C.
<i>Minister of Municipal Affairs and Minister of</i> <i>Reform Institutions</i> ..Hon. George Harrison Dunbar	<i>Minister without Portfolio</i> ..Hon. William Griesinger
<i>Minister of Labour</i>.....Hon. Chrlies Daley	<i>Minister of Lands and Forests</i> Hon. Harold R. Scott
<i>Leader of the Opposition</i> , Farquhar Robert Oliver	
Salary of the Prime Minister is \$11,995; of the other Ministers, \$3,000.00; plus sessional indemnity Clerk, Executive Council, H. A. Stewart.	

CHIEF DEPARTMENTAL OFFICERS—ONTARIO

PRIME MINISTER'S DEPARTMENT

Parliament Bldgs.

<i>Prime Minister, President of the Council and Minister</i> <i>of Education</i>.....Honourable G. A. Drew, K.C.
<i>Executive Assistant to the Prime Minister</i> Col. E. J. Young, M.C.
<i>Private Secretary</i>.....James Cassidy

PROVINCIAL TREASURER'S DEPARTMENT

Parliament Bldgs., Main Bldg. and East Block

MAIN OFFICE

<i>Treasurer</i>.....Hon. Leslie M. Frost, K.C., LL.D.
<i>Deputy Treasurer and Controller of Finances</i> Chester S. Walters
<i>Assistant Deputy Treasurer</i>.....G. J. L. Jones
<i>Chief Accountant</i>.....Hugh E. Brown
<i>Departmental Secretary</i>.....Bonamy Sheriff
<i>Solicitor</i>.....J. D. Peck

ONTARIO BUREAU OF STATISTICS AND RESEARCH

<i>Provincial Statistician</i>.....H. J. Chater
<i>Assistant Provincial Statistician</i> ...G. E. Gathercole
<i>Ottawa Office</i> , Ontario Government Offices, Rooms 7 & 8, Hardy Arcade, Sparks St., Ottawa.

MOTION PICTURE CENSORSHIP AND THEATRE INSPECTION BRANCH

<i>Chairman</i>.....O. J. Silverthorne.
--

CONTROLLER OF REVENUE

<i>Controller of Revenue</i>.....J. D. Peck
<i>Assistant Controller of Revenue</i>.....P. T. Clark
<i>Director, Succession Duty Office</i>.....W. C. Browning
<i>Assistant Director, Succession Duty Office</i> L. A. Richard
<i>Senior Solicitor, Succession Duty Office</i> , J. D. O'Brien
<i>Director, Estates Investigation Branch</i> ..K. F. Hannan

SAVINGS OFFICES

<i>Director</i>.....O. J. McCullough
<i>Assistant Director</i>.....S. C. Patton

AGRICULTURAL LOANS

<i>Commissioner</i>.....J. O. Fraser
<i>Chief Inspector</i>.....E. A. Western

ATHLETICS COMMISSION

<i>Commissioner</i>.....C. J. S. Apps
<i>Secretary</i>.....A. W. Steel

POST OFFICE, LEGISLATIVE ASSEMBLY

<i>Postmaster</i>.....A. B. Gillies

PROVINCIAL AUDITOR'S OFFICE

Main Building

<i>Provincial Auditor</i>.....H. A. Cotnam
<i>Asst. Provincial Auditor</i>.....G. H. Spence

ATTORNEY-GENERAL'S OFFICE

Parliament Bldgs., West Wing

<i>Attorney-General</i>.....Hon. Leslie E. Blackwell, K.C.
<i>Deputy Attorney-General</i> ...Clifford R. Magone, K.C.
<i>Director of Prosecutions</i> ...William B. Common, K.C.
<i>Senior Solicitor</i>.....Eric H. Silk, K.C.
<i>Solicitors</i> , C. P. Hope, K.C., W. M. Martin, K.C., W. C. Bowman.
<i>Private Secretary</i>.....A. W. Nicol
<i>Accountant</i>.....R. C. Buckley

INSPECTOR OF LEGAL OFFICES

<i>(Including Registry Offices and Division Courts)</i>
<i>Inspector</i>.....Hugh H. Donald, K.C.
<i>Assistant</i>.....H. G. Moore

CRIMINAL JUSTICE ACCOUNTS

<i>Auditor</i>.....H. R. Adamson

LEGISLATIVE COUNSEL

<i>Legislative Counsel</i> ...Lachlan R. MacTavish, K.C.
<i>Municipal Legislative Counsel</i> , Donald M. Treadgold

MEDICO-LEGAL DEPARTMENT

<i>Director</i>.....Dr. Smirle Lawson
<i>(Supervising Coroner for Ontario)</i>
<i>Secretary and Chemist</i>.....Verda T. Vincent
<i>Consulting Chemist</i>.....Professor L. Juslyn Rogers
<i>Consulting Pathologists</i> Dr. W. L. Robinson, Dr. I. H. Erb

ONTARIO PROVINCIAL POLICE

<i>Commissioner</i>.....W. H. Stringer, O.B.E.
<i>Deputy Commissioner</i>.....W. C. Killing
<i>Secretary, O.P.P.</i>.....N. Phelps
<i>Chief Inspector, Criminal Investigation Branch</i> Albert H. Ward
<i>Inspectors</i> , C.I.B., E. C. Gurnett, W. H. Lougheed, George MacKay, W. J. Franks, W. H. Kennedy, Frank Kelly, C. W. Wood, W. H. Clark, A. MacLeod, T. R. Wright, L. Neil.

Staff Inspectors, E. T. Doyle, A. Moss, P. Walters,
F. B. Creasy
Secretary, C.I.B......A. Shields

LIQUOR AUTHORITY CONTROL BOARD
454 University Avenue, Toronto

Chairman, His Honour Judge W. T. Robb, Orangeville
Members.....William T. Nugent, Lindsay
J. Frank White, London
Registrar.....Robert A. Gaskin
(See also *Liquor Control Board*, page 385)

FIRE MARSHAL'S OFFICE

Fire Marshal.....W. J. Scott, O.B.E., K.C.
Deputy Fire Marshal.....J. E. Ritchie
Solicitors.....C. W. Caskey, D. W. Rose
Chief Inspector.....E. D. Jordan
Inspectors, D. H. Craig, J. A. Grant, P. S. D. Harding,
T. G. P. Lucas, D. H. Saville, F. Gardner,
L. J. Bishop, Raymond J. Simmons, Jos Miller.

OFFICE OF DRAINAGE REFERENCE

Referee.....J. A. McNiven, K.C., Chatham
Registrar of Regulations.....Robert Wherry
Assistant Registrar.....D. W. Rose

PROVINCIAL SECRETARY'S DEPARTMENT

Parliament Bldgs., Main Building

Provincial Secretary and Registrar,

Hon. Roland Michener, K.C.

COMPANIES BRANCH

Deputy Provincial Secretary.....R. J. Cudney
Solicitors, G. W. Stoddart, C. H. Hollingshead, J. W.
Gemmill, Jr.

Senior Clerk.....Miss E. L. Tilden

COMMISSIONS BRANCH

Assistant to the Provincial Secretary,
L. R. McDonald, O.B.E.

Solicitor.....W. M. Vickers

Clerk of the Executive Council.....H. A. Stewart

Clerk of the Legislative Assembly,
Major Alex. C. Lewis, K.C.

Clerk of the Crown in Chancery, C. F. Bulmer, I.S.O.

CIVIL SERVICE COMMISSION

Commissioner.....C. J. Foster

Assistant.....Miss F. V. Glenney

PUBLIC SERVICE SUPERANNUATION BOARD

Chairman.....Hon. Roland Michener, K.C.

Member.....J. L. Zoller

Secretary.....C. J. Foster

JOINT ADVISORY COUNCIL

OF THE PUBLIC SERVICE OF THE PROVINCE OF ONTARIO

Chairman.....C. J. Foster

Official Representatives: H. A. Cotnam, Dr. J. T.

Phair, L. R. McDonald, O.B.E.

Civil Service Representatives: G. C. McCabe, C. C.

Ware, E. H. Gilbert.

KING'S PRINTER'S OFFICE

King's Printer.....Baptist Johnston, O.B.E.

ONTARIO HOUSE

13 Charles II St., London, S.W.1, England

Agent-General.....J. S. P. Armstrong

ONTARIO NORTHLAND TRANSPORTATION COMMISSION

Chairman.....C. E. Reynolds, D.S.O., M.C.

Vice-Chairman.....Hon. G. A. Welsh, D.S.O.

Members: R. S. Potter, Matheson, Ont., R. A.

Aubert, Englehart, Ont.

General Manager.....A. Freeman, North Bay, Ont.

ONTARIO RESEARCH COMMISSION

43 Queen's Park

Chairman,
Dr. R. C. Wallace, President of Queen's University

Secretary.....Professor J. O. Wilhelm

ONTARIO SOCIAL SECURITY

AND REHABILITATION COMMISSION

Chairman,
Maj.-Gen. Bruce Matthews, C.B.E., D.S.O., E.D.

Secretary.....J. J. Richardson

DEPARTMENT OF REFORM INSTITUTIONS

This department was established April 1st, 1946.
Its principal functions are the care and custody of
those penal institutions which are under provincial
control, Gaols, Reformatories, etc.

Minister of Reform Institutions

Honourable Geo. H. Dunbar

Minister's Secretary.....Miss W. E. Darke

Deputy Minister of Reform Institutions

C. F. Neelands

Director of Reform Institutions.....A. R. Virgin

Inspector of Prisons.....T. M. Gourlay

BOARD OF PAROLE

Chairman and Chief Parole Officer.....G. M. Dix

Secretary.....G. R. Trumbell

Reformatories and Industrial Farms

Ontario Reformatory, Guelph—*Superintendent*,

G. H. Basher

Ontario Reformatory, Mimico—*Superintendent*, J. R.

Elliott.

Ontario Reformatory, Brampton—*Superintendent*, J.

A. Graham.

Andrew Mercer Reformatory for Females, Toronto—

Superintendent, Miss Jean Milne.

Industrial Farm, Burwash—*Superintendent*,

W. L. McJannet

Industrial Farm, Monteith—*Superintendent*, R. A.

Ayres.

Industrial Refuges

The Good Shepherd Industrial Refuge, Toronto

(R.C.-Females) *Supt.* Rev. Mother Superior.

The Good Shepherd Industrial Refuge, Sudbury

(R.C.-Females) *Supt.* Rev. Mother Superior.

The Andrew Mercer Industrial Refuge, Toronto

(Prot.-Females) *Supt.* Miss Jean Milne.

Training Schools

Ontario Training School for boys, *Superintendent*,

W. J. Eastaugh.

Bowmanville Branch, *Asst. Superintendent*, S. J.

W. Rickard.

Galt Branch, *Asst. Superintendent*, W. T. Little.

Ontario Training School for Boys, Guelph, Ont.,

Supt., G. H. Basher.

Ontario Training School for Girls, Cobourg, Ont.,

Supt., Mrs. M. E. Pender.

St. John's (R.C.) Training School, Toronto, *Supt.*,

Rev. Brother Francis.

St. Joseph's (R.C.) Training School, Alfred, Ont.,

Supt., Rev. Bro. George.

St. Mary's (R.C.) Training School, Toronto, *Supt.*,

Rev. Mother Superior.

Gaolers in Ontario

Barrie.....A. R. Perkins

Belleville.....R. J. McCaw

Brampton.....J. W. Mitchell

Brantford.....S. Rogers

Brockville.....Wm. G. Rowsome

Cayuga.....W. A. Metcalf

Chatham.....J. P. Daigneau

Cobourg.....F. J. Wight

Cornwall.....J. S. Dickey

Goderich.....J. B. Reynolds

Guelph.....John Clark

Hamilton.....F. V. Lalonde

Kingston.....J. T. Hawkey

Kitchener.....C. W. Smith

Lindsay.....H. W. Stone

London.....J. E. Yorke

L'Orignal.....J. R. Comtois

Milton.....E. G. Ryder

Napanee.....G. L. McCabe

Orangeville.....H. A. Coutts

Ottawa.....J. A. Forward

Owen Sound.....T. A. Ramage

Penbrooke.....J. C. Carnegie

Perth.....B. E. Beatty

Peterboro.....T. D. Johnston

Pictou.....Edgar Rist

St. Catharines.....J. J. Dundas

St. Thomas.....A. T. Kingston

Sarnia.....E. J. Mott

Simcoe.....J. Dickson

Stratford.....H. Johnson

Toronto.....Capt. W. L. Rayfield

Walkerton.....A. E. Ferguson

Welland.....Donald Sharpe

Whitby.....J. D. G. Sutherland

Windsor.....J. Robinson

Woodstock.....J. L. Skinner

District Gaols

Fort Frances

A. E. Carrier

Haileybury

A. T. Humphreys

Kenora.....E. W. Cox

North Bay.....C. Reynolds

Parry Sound

T. W. Keating

Port Arthur

G. F. Lasseter

Sault Ste. Marie

Wm. Johnson

Sudbury.....O. J. Connors

DEPARTMENT OF PUBLIC WELFARE

Parliament Buildings

Minister of Public Welfare.....Hon. W. A. Goodfellow

Deputy Minister.....B. W. Heise

Business Administrator.....S. N. Asbury

Accountant.....W. A. Salmons

DIVISION OF CHILD WELFARE

Director.....B. Beaumont

MOTHERS' ALLOWANCES COMMISSION

Chairman.....H. A. Bentley
 Vice-Chairman.....Miss E. V. McKechnie
 Commissioner.....B. W. Heise

OLD AGE PENSIONS COMMISSION

Chairman.....C. H. Green
 Vice-Chairman.....B. W. Heise
 Commissioner.....Mrs. M. M. Powell

UNEMPLOYMENT RELIEF BRANCH

Director.....J. S. Band

SOLDIERS' AID COMMISSION

11 Queen's Park, Toronto
 Director.....Col. W. Rhoades

DEPARTMENT OF MUNICIPAL AFFAIRS

Parliament Buildings

Minister of Municipal Affairs.....Hon. G. H. Dunbar
 Acting Deputy Minister.....W. A. Orr
 Statistician.....J. F. F. Orr
 Supervisors, J. W. P. Carter, R. L. Kennedy, M. R. Sloan.

ONTARIO MUNICIPAL BOARD

Chairman.....R. S. Colter, K.C.
 Vice-Chairman.....W. P. Near, B.A.Sc.
 Commissioner.....W. J. Moore, O.L.S.
 Members.....R. H. Yeates, R. C. Rowland
 Secretary.....M. B. Sanderson
 Inspector of Telephone Service.....J. A. McDonald

REGISTRAR GENERAL'S BRANCH

Registrar of Vital Statistics.....R. B. Wallace
 (In charge of birth, marriage and death certificates.)
 (Remit fee for certificate, including search, \$1.50.
 (minimum). Additional certificates of same registration, each \$1).

DEPARTMENT OF HEALTH

East Block

Minister.....Hon. Russell T. Kelley
 Deputy Minister of Health and Chief Medical Officer
 J. T. Phair, M.B., D.P.H.
 Assistant Deputy Minister.....C. Walker
 Solicitor to Department of Health.....C. Walker
 Assistant Chief Medical Officer.....D. S. Puffer, M.B., D.P.H.
 Director, Hospitals Division.....R. C. Montgomery, M.B.
 Director, Division of Industrial Hygiene.....J. Grant Cunningham, B.A., M.B., D.P.H.
 Director, Division of Tuberculosis Prevention.....G. C. Brink, M.B.
 Director, Division of Venereal Disease Control.....W. G. Brown, M.D., D.P.H. (Acting)
 Director, Division of Sanitary Engineering.....A. E. Berry, M.A.Sc., C.E., Ph.D.
 Director, Division of Laboratories.....E. L. Barton, M.D.
 Director, Division of Dental Services.....F. A. Kohli, D.D.S.
 Director, Division of Public Health Nursing.....Edna L. Moore, Reg.N.
 Director, Division of Nurse Registration.....Edith R. Dick, Reg.N.
 Acting Director, Division of Public Health Administration.....R. G. Struthers, M.D., D.P.H.
 Acting Director, Division of Epidemiology.....R. P. Hardman, M.D., D.P.H.
 Acting Director, Division of Maternal and Child Hygiene.....E. L. Kiteley, M.D.
 Inspector of Hospitals.....C. J. Telfer
 Medical Inspector of Hospitals.....M. E. J. Stalker, B.A., M.B., Ch.B.
 Business Administrator.....G. S. Tattle
 Psychologist.....C. R. Myers, Ph.D.

HEALTH UNIT PERSONNEL

No. and Unit Director and S.M.O.H. Sec.-Treas.
 1. Stormont, Dundas and Glengarry, Cornwall,
 Dr. R. S. Peat, A. K. MacMillan
 2. Porcupine, Dr. G. B. Lane, Timmins,
 Miss E. Nolan

3. Kirkland-Larder Lake, Dr. E. R. Harris,
Kirkland Lake, J. W. McBain
4. Welland and District, Dr. L. W. C. Sturgeon,
Welland, J. D. Watt
5. Northumberland and Durham, Cobourg,
Dr. C. W. MacCharles, W. E. Barr
6. Elgin-St. Thomas, Dr. R. A. Kennedy,
St. Thomas, C. B. Voaden
7. St. Catharines-Lincoln, Dr. D. V. Currey,
St. Catharines, G. A. Carefoot
8. Oxford, Dr. O. C. Powers, Woodstock,
L. K. Coles
9. Brant County, Dr. W. L. Hutton, Brantford,
Mrs. E. M. Bowery
10. Dufferin County, Dr. F. H. Wilson, Shelburne,
W. H. Hunter
11. Prescott and Russell, Dr. P. A. Belanger,
Hawkesbury, I. Rouleau
12. Prince Edward County, Dr. P. A. Scott,
Picton, C. G. Rutter
13. Bruce County, Dr. Wm. Fowler,
Walkerton, W. S. Forrester
14. Peel County, Dr. D. G. H. MacDonald,
Brampton, David Wilson
15. Lambton County, Dr. Gordon L. Anderson,
Sarnia, Kenneth Thomson
16. East York and Leaside, Dr. William Mosley,
1167 Woodbine Ave., Toronto 13, W. H. Heaton
17. Halton County, Dr. J. M. Mather,
Milton West, Miss M. Maxted
18. Kent County, Dr. R. G. Knipe, Catham,
W. M. Abraham
19. Lennox and Addington, Dr. M. G. Thompson,
Napanee, W. S. Wilson
20. Leeds and Grenville, Dr. A. E. Thoms,
Brockville, W. R. Johnson

Hospitals for Mentally Ill

Ontario Hospital, Brockville—Superintendent, C. E. Hanna, M.D.; Steward, J. M. Short.
 Ontario Hospital, Cobourg—Superintendent, G. W. Kells, M.B.; Steward, E. J. Downie.
 Ontario Hospital, Fort William—Superintendent, C. A. Cleland, M.D.; Steward, (Acting) Ruth Black.
 Ontario Hospital, Hamilton—Superintendent, J. N. Senn, M.B.; Steward, R. F. Haney.
 Ontario Hospital, Kingston—Superintendent, J. S. Stewart, M.D.; Steward, G. W. Boag.
 Ontario Hospital, Langstaff—Superintendent, W. A. Reddick, M.B.; Steward, (Acting) E. C. Arnott.
 Ontario Hospital, London—Superintendent, G. H. Stevenson, M.D.; Steward, F. S. Fisher.
 Ontario Hospital, New Toronto—Superintendent, T. D. Cumberland, M.D.; Steward, E. L. Symons (Acting).
 Ontario Hospital School, Orillia—Superintendent, S. J. W. Horne, M.D.; Steward, J. A. Zarias.
 Ontario Hospital, Penetanguishene—Superintendent, C. S. Tennant, M.D.; Steward, H. Baker.
 Ontario Hospital, Toronto—Superintendent, S. R. Montgomery, M.D.; Steward, J. J. Kiernan.
 Ontario Hospital, Whitby—Superintendent, D. R. Fletcher, M.D.; Steward, W. A. McIntyre.
 Ontario Hospital, Woodstock—Superintendent, E. A. Clark, M.D.; Steward, C. R. Wartman.
 Ontario Hospital, St. Thomas—Superintendent, D. O. Lynch, M.D.; Steward, H. K. Patton.
 Psychiatric Hospital, Toronto—Director, A. B. Stokes, M.B.; Steward, W. C. Merrick.

PUBLIC HOSPITALS, RED CROSS OUTPOSTS, CONVALESCENT HOSPITALS, HOSPITALS FOR INCURABLES SANATORIA FOR CONSUMPTIVES

Receiving Government and Municipal Aid and Subject to Inspection

Public Hospitals:
 ALLISTON, Stevenson Memorial Hospital; ALMONTE, Rosamond Memorial Hospital; ARNPRIOR, Arnprior and District Memorial Hospital; BARRIE, Royal Victoria Hospital; BELLEVILLE, Belleville General Hospital; BLIND RIVER, St. Joseph's General; BOWMANVILLE, Bowmanville Hospital; BRAMPTON, Peel Memorial Hospital; BRANTFORD, Brantford General Hospital; BROCKVILLE, Brockville General Hospital, St. Vincent de Paul Hospital; CHAPLEAU, Lady Minto Hospital; CHATHAM, Public General Hospital, St. Joseph's Hospital; CLINTON, Clinton Public Hospital; COBBOURG, Cobourg General Hospital; COCHRANE, Lady Minto Hospital; COLLINGWOOD

General and Marine Hospital; CORNWALL, Cornwall General Hospital, Hotel Dieu Hospital; DUNNVILLE, Haldimand War Memorial Hospital; DURHAM, Durham Memorial Hospital; FERGUS, Groves Memorial Hospital; FORT ERIE, Douglas Memorial Hospital; FORT FRANCIS, La Verendrye Hospital.

FORT WILLIAM, McKellar General Hospital; GALT, The Galt Hospital; GEDRICH, Alexandra Marine and General Hospital; GRIMSBY, West Lincoln Memorial Hospital; GUELPH, Guelph General Hospital, St. Joseph's Hospital; HALEYBURY, Misericordia Hospital; HAMILTON, Hamilton General Hospital (including Mt. Hamilton Branch), St. Joseph's Hospital; HANOVER, Memorial Hospital; HAWKESBURY, Notre Dame Hospital; HEARST, St. Paul's Hospital; INGERSOLL, Alexandra Hospital; IROQUOIS FALLS, Anson General Hospital.

KENORA, Kenora General Hospital, St. Joseph's General Hospital; KINGCARDINE, The General Hospital; KINGSTON, Kingston General Hospital, Hotel Dieu Hospital; KIRKLAND LAKE, Kirkland and District Hospital; KITCHENER, Kitchener-Waterloo Hospital, St. Mary's Hospital; LINDSAY, Ross Memorial Hospital; LISTOWEL, Listowel Memorial Hospital; LITTLE CURRENT, St. Joseph's General Hospital; LONDON, St. Joseph's Hospital, Victoria Hospital; MATHESON, Rosedale War Memorial Hospital; MATTAWA, Mattawa General Hospital; MIDLAND, St. Andrew's Hospital; MOUNT FOREST, Louise Marshall Hospital; NEWMARKET, York County Hospital; NIAGARA-ON-THE-LAKE, Cottage Hospital; NIAGARA FALLS, Niagara Falls General Hospital; NORTH BAY, Queen Victoria Memorial Hospital, St. Joseph's General Hospital.

ORANGEVILLE, Lord Dufferin Hospital; ORILLIA, Soldiers' Memorial Hospital; OSHAWA, Oshawa General Hospital; OTTAWA, Ottawa Civic Hospital, Ottawa General Hospital, Salvation Army Grace Hospital; OWEN SOUND, General and Marine Hospital; PALMERSTON, Palmerston General Hospital; PARIS, Willett Hospital; PARRY SOUND, Parry Sound General Hospital, St. Joseph's General Hospital; PEMBROKE, Cottage Hospital, The General Hospital; PENETANGUISHENE, The General Hospital; PERTH, Great War Memorial Hospital; PETERBOROUGH, Peterborough Civic Hospital, St. Joseph's Hospital; PETROLIA, Charlotte Eleanor Englehart Hospital; PICTON, Prince Edward County Hospital; PORT ARTHUR, General Hospital of Port Arthur; ST. JOSEPH'S General Hospital; PORT HOPE, The Port Hope Hospital; RENFREW, Victoria Hospital; ST. CATHARINES, St. Catharines General Hospital; ST. THOMAS, The Memorial Hospital; SARNIA, Sarnia General Hospital.

SARNIA, St. Joseph's Hospital; SAULT STE. MARIE, The General Hospital, Plummer Memorial Hospital; SEAFORTH, Scott Memorial Hospital; SIMCOE, Norfolk General Hospital; SIOUX LOOKOUT, The General Hospital; SMITH'S FALLS, Smith's Falls Public Hospital, St. Francis General Hospital; SOUTH PORCUPINE, Porcupine General Hospital; STRATFORD, Stratford General Hospital; STRATHROY, Strathroy General Hospital; STURGEON FALLS, St. Jean de Brebeuf Hospital; SUDBURY, St. Joseph's Hospital; TILLSONBURG, Soldiers' Memorial Hospital; TIMMINS, St. Mary's Hospital; TORONTO, Hospital for Sick Children, Lockwood Clinic Hospital, The Mothercraft Hospital, Mount Sinai Hospital, St. Joseph's Hospital, St. Michael's Hospital, Salvation Army Grace Hospital, Toronto East General Hospital, Toronto General Hospital, The Wellesley Hospital, Toronto Western Hospital, Women's College Hospital.

WALKERTON, County of Bruce General Hospital; WELLAND, Welland County General Hospital; WINDSOR, Metropolitan General Hospital; Hotel Dieu Hospital, Salvation Army Grace Hospital; WINGHAM, General Hospital; WOODSTOCK, Woodstock General Hospital.

Red Cross Outposts

APSLEY	HAWK JUNCT'N	PORT LORING
ATIKOKAN	HORNEPATYNE	RAINY RIVER
BANCROFT		RED LAKE
BEARDMORE	LIONS HEAD	RICHARD'S LDG.
BRACEBRIDGE	MINDEMOYA	THESSALON
DRYDEN	NAKINA	WHITNEY
EMO	NEW LISKEARD	WILBERFORCE
ENGLEHART	(Lady Minto	(Red Cross Car)
ESPANOLA	Hospital)	
HALIBURTON		

Convalescent Hospitals

BURLINGTON	Children's Convalescent Hospital
COLLINGWOOD	Blue Mountain Camp for Crippled Children.
KILWORTH	Wooden Hospital.
NEWTONBROOK	St. John's Convalescent Hospital
TORONTO	Daughters of the Empire Hospital for Convalescent Children
TORONTO	Hillcrest Convalescent Hospital

Hospitals for Incurables

HAMILTON	St. Peter's Infirmary
KINGSTON	St. Mary's of the Lake
LONDON	Parkwood Hospital for Incurables
OTTAWA	Perley Home for Incurables
"	St. Vincent's Hospital for Incurables
TORONTO	Home for Incurable Children
"	Our Lady of Mercy Hospital
"	Queen Elizabeth Hospital for Incurables
"	The Runnymede Hospital
WINDSOR	East Windsor Hospital for Incurables

Sanatoria for Consumptives

BRANTFORD	Brant Sanatorium
CORNWALL	St. Lawrence Sanatorium
FORT WILLIAM	Fort William Sanatorium
GRAVENHURST	Muskoka Hospital for Consumptives
HAILEYBURY	St. Mary's on the Lake Sanatorium
HAMILTON	Mountain Sanatorium
KINGSTON	Kingston Sanatorium
KITCHENER	Freeport Sanatorium
LONDON	Queen Alexandra Sanatorium
OTTAWA	Royal Ottawa Sanatorium
ST. CATHARINES	Niagara Peninsula Sanatorium
WESTON	Toronto Hospital for Consumptives, including the Queen Mary Hospital for Consumptive Children.
WINDSOR	Essex County Sanatorium

DEPARTMENT OF PUBLIC WORKS

East Block

Minister	Hon. Geo. H. Doucett
Deputy Minister and Chief Architect	Mr. Geo. N. Williams
Secretary to Deputy Minister	Frances J. Wiley

DEPARTMENT OF LABOUR

East Block

Minister of Labour	Hon. Charles Daley
Deputy Minister of Labour	J. R. Meizler
Statistician	Miss A. Buscombe
Accountant	H. C. Tolmie
Chief Conciliation Officer	Louis Fine
Conciliation and Industrial Standards Officers	James Hutcheon, George Fenwick, Wm. Dunn, A. C. Dennis.

FACTORY INSPECTION BRANCH

Chief Inspector, Department of Labour	E. H. Gilbert
Examiner of Plans	C. Grant Gibson

COMPOSITE INSPECTION BRANCH INSPECTORS

Ronald V. Bralley	Toronto
Williams Burns	Toronto
D. N. Campbell	Ottawa
C. G. K. Cashore	Owen Sound
W. J. Cheevers	St. Catharines
T. H. Donnelly	Toronto
F. W. Ehmke	Toronto
S. S. Foy	Toronto
A. R. Grass	Toronto
Miss Nina Garden	Hamilton
G. Halcrow	Hamilton
John M. Kelly	Port Arthur
O. J. Kerr	Chatham
R. C. Kinn	Toronto
J. A. Larocque	Ottawa
R. B. Lightbown	Toronto
H. J. Little	Toronto
E. Loyer	Ottawa
Miss J. MacPherson	Toronto
J. F. McAvoy	Hamilton
L. M. McKenzie	Mimico
Charles E. Needham	Windsor
Miss Mary McLaughlin	Ottawa

W. J. Munro.....	Toronto
Mrs. E. Scott.....	Toronto
E. Sellers.....	Fort William
K. J. Shannon.....	Haileybury
Miss E. Sharp.....	Toronto
Wm. J. Simpson.....	Toronto
Harry Stanley.....	Toronto
J. F. Stewart.....	Toronto
Miss M. Switzer.....	Toronto
Miss J. Thompson.....	Toronto
Ronald Torton.....	London
Jas. Wibberley.....	Sault Ste. Marie

BOILER INSPECTION BRANCH

Chief Inspector.....	J. N. Briggs
Examiner of Reports and Designs.....	J. H. Templeton

INSPECTORS

W. H. Barrett.....	Toronto
T. W. Connor.....	Belleville
H. W. Cooper.....	Toronto
S. E. Cundy.....	Port Arthur
W. O. Jacks.....	Hamilton
M. H. Kerr.....	Toronto
M. A. MacDonald.....	Toronto
Frederick Mills.....	North Bay
C. J. Parker.....	Toronto
Donald Scott.....	London
J. Stevenson.....	Toronto
F. A. Swarbrick.....	Toronto
A. E. Turner.....	Windsor
S. S. Thomson.....	Toronto
C. K. Watt.....	Ottawa

BOARD OF EXAMINERS OF OPERATING ENGINEERS.

Chairman of the Board.....	John Sharp
Members of the Board.....	W. J. Scott, Arthur L. Lacey
Inspector.....	B. A. Mulveney

APPRENTICESHIP BRANCH

Director of Apprenticeship.....	F. J. Hawes
Assistant Director.....	G. H. Simmons

DISTRICT INSPECTORS

D. C. Hicks.....	Ottawa
W. H. McHugh.....	London-Windsor District
H. H. Alley.....	Central District
A. Clay.....	Niagara Peninsula
C. J. Ratchford.....	Toronto

MINIMUM WAGE BRANCH

Director.....	Patterson Farmer
Senior Investigator.....	Miss Margaret Stephen
Head Clerk.....	George Chambers
Senior Clerk.....	J. Dunklee

INDUSTRY AND LABOUR BOARD

Chairman.....	Eric Billington
Members.....	E. G. Gibb, J. F. Nutland

ONTARIO LABOUR RELATIONS BOARD
15 QUEEN'S PARK, TORONTO

The Ontario Labour Relations Board was set up in 1944 by an Act of the Ontario Legislature. It replaced the former Ontario Labour Court which functioned from June, 1943 to May 19th, 1944.

The Board is composed of a Chairman and three representatives each of employers and employees charged with the administration, within the province of Ontario, of the regulations made under the Labour Relations Board Act of 1944 and 1947.

Chairman: His Honour Judge Ian Macdonell.

Representatives of Employers: W. J. Corbett, Hayes Steel Products, Ltd., Merritt; R. W. Teagle, Teagle & Son, Toronto; W. N. Bourke, Modern Methods, Toronto.

Representatives of Employees: Russel Harvey, American Federation of Labour, Toronto; E. J. Hopcraft, Brotherhood of Maintenance of Way Employees, Toronto; John Mitchell, United Steel Workers of America (C.I.O.) Toronto.

Alternate Chairman, P. M. Draper, Toronto.

Chief Executive Officer: D. W. Mather, Toronto.

Board Examiners, A. M. Brunskill, Toronto, J. M. Flannery, Toronto.

DEPARTMENT OF HIGHWAYS

East Block

Minister.....	Hon. Geo. H. Doucett
Deputy Minister.....	J. D. Millar

Assistant to the Deputy Minister.....	J. L. Zoller
Chief Engineer.....	A. A. Smith
Assistant Chief Engineer.....	C. H. Nelson
Chief Municipal Engineer.....	J. A. P. Marshall
Chief Bridge Engineer.....	A. Sedgwick
Contract Engineer.....	W. A. MacLachlan
Inspector of Surveys.....	W. Fulton
Chief Draughtsman.....	A. Hay
Property Valuator.....	N. H. Richardson
Accountant.....	John Smith
Secretary.....	Miss H. E. Farewell

MOTOR VEHICLES BRANCH

Registrar.....	J. P. Bickell
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COUNTY ENGINEERS
AND ROAD SUPERINTENDENTS

The first name is that of the Engineer, the second, that of the Superintendent. Where one name only is given, it applies to both offices. Where name of Engineer is not available, this is indicated by a line—

BRANT, Roger Lee, Brantford.	BRUCE, G. E. Stephenson, Walkerton.	CARLETON, J. D. Adams, County Bldgs., Ottawa.	DUFERIN, D. B. Gardner, Orangeville.	ELGIN, F. A. Bell, St. Thomas.	ESSEX, C.G.R. Armstrong, Windsor.	FRONTENAC, C. T. Smith, Kingston.	GREY, J. H. Beatty, Owen Sound.	HALDIMAND, F. Roussel, Cayuga.	HALTON, Roy Smith, Oakville.	HASTINGS, W. L. Langlois, Belleville.	HURON, T. Roy Patterson, Goderich.	KENT, W. D. Colby, Chatham.	LAMBERTON, J. C. Monteith, Sarnia.	LANARK, W. L. Dickson, Perth.	LEEDS & GRENVILLE, D. A. Maciver, Brockville.	LENOX & ADDINGTON, H. L. Schermerhorn, Napanee.	LINCOLN, Frank Weir, St. Catharines.	MIDDLESEX, Wm. K. Clawson, Court House, London.	NORFOLK, G. R. Marston, Simcoe.	NORTHUMBERLAND & DURHAM, J. M. Jordan, Cobourg.	ONTARIO, D. J. Kean, Whitby.	OXFORD, J. N. Meathrell, Woodstock.	PEEL, N. L. Powell, Brampton.	PERTH, H. C. Bates, Stratford.	PETERBORO, J. A. Fletcher, Peterboro.	PRESCOTT & RUSSSELL, R. Boismeru, L'Orignal.	PRINCE EDWARD, F. B. D. Arnold, Pictou.	RENFREW, W. B. McMullen, Pembroke.	SIMCOE, E. W. Jones, Barrie.	STORMONT, DUNDAS AND GLENGARRY, J. G. Cameron, Cornwall.	VICTORIA, H. D. Wilford, Lindsay.	WATERLOO, D. J. Emrey, Kitchener.	WELLAND, C. A. Poynton, Welland.	WELLINGTON, W. H. Keith, Guelph.	WENTWORTH, F. V. Bell, Court House, Hamilton.	YORK (see T. & Y. Roads Comm.)
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OTTAWA SUBURBAN ROADS, J. L. Shearer, 279 Carling Ave., Ottawa.

TORONTO & YORK ROADS COMMISSION, H. C. Rose, 57 Adelaide St. E., Toronto.

DEPARTMENT OF LANDS AND FORESTS

Minister.....	Hon. Harold R. Scott
Deputy Minister.....	F. A. MacDougall

DIVISIONS

DIVISIONAL CHIEFS

1. Accounts.....	J. G. McMillen
2. Air Service (Sault Ste. Marie).....	G. E. Ponsford
3. Fish and Wildlife.....	W. J. K. Harkness
4. Forest Protection.....	T. E. Mackey
5. Land and Recreational Areas.....	W. D. Cram
6. Law.....	F. J. Sullivan
7. Operation and Personnel.....	P. O. Rhynas
8. Reforestation.....	E. J. Zavitz
9. Research.....	R. N. Johnston
10. Surveys and Engineering.....	F. W. Beatty
11. Timber Management.....	J. F. Sharpe

REGIONAL FORESTERS

Regions	Headquarters	Foresters
Western.....	Sioux Lookout	K. Acheson
Mid-Western.....	Port Arthur	P. Addison
Northern.....	Cochrane	A. S. Bray
Central.....	North Bay	E. L. Ward
South-Central.....	Parry Sound	P. McEwen
South-Western.....	St. Williams	F. S. Newman
South-Eastern.....	Toronto	W. D. Cram

DISTRICT FORESTERS

Districts	Headquarters	Foresters
Algonquin.....	Algonquin Park.....	G. H. R. Phillips
Chapleau.....	Chapleau.....	F. J. Dawson
Cochrane.....	Cochrane.....	A. S. Bray
Fort Frances.....	Fort Frances.....	G. Delahey
Geraldton.....	Geraldton.....	U. W. Fiskar
Gogama.....	Gogama.....	J. Taylor
Kapuskasing.....	Kapuskasing.....	
Kenora.....	Kenora.....	G. F. Meyer
Lake Erie.....	St. Williams.....	F. S. Newman
Lake Huron.....	Galt.....	I. C. Marritt
Lake Simcoe.....	Maple.....	J. F. L. Simmons
North Bay.....	North Bay.....	F. E. Sider
Parry Sound.....	Parry Sound.....	R. L. Snow
Port Arthur.....	Port Arthur.....	R. Boulbee
Quinte.....	Tweed.....	A. Crealock
Rideau.....	Kemptville.....	W. E. Steele
Sault Ste. Marie.....	Sault Ste. Marie.....	A. Leman
Sioux Lookout.....	Sioux Lookout.....	F. L. Hall
Sudbury.....	Sudbury.....	T. Thorpe
Trent.....	Lindsay.....	A. B. Wheatley

PROVINCIAL PARKS

Algonquin Provincial Park, Superintendent—	G. H. R. Phillips, Algonquin Park.
Quetico Provincial Park, Ranger in charge—	Lloyd Rawn, Kawene.
Rondeau Provincial Park, Superintendent—	R. A. McLaren, Morpeth.
Ipperwash Provincial Park, Superintendent, A. C. Dale, Ravenswood.	
Lake Superior Provincial Park, District Forester—	A. J. Leman, Sault Ste. Marie.
Sibley Provincial Park, District Forester—	R. Boulbee, Port Arthur.

Enquiries for information as to parks should be addressed to the Park Superintendent, or to the Chief, Division of Land and Recreational Areas, or to the District Foresters within whose territories the parks are situated, and general enquiries to Department of Lands and Forests, Parliament Buildings, Toronto.

DEPARTMENT OF MINES

East Block

Minister.....	Hon. Leslie M. Frost
Minister's Secretary.....	Mrs. H. E. Russell
Deputy Minister.....	H. C. Rickaby
Asst. Deputy Minister.....	D. G. Sinclair
Director of Publications.....	Alexander Braidwood
Statistician.....	L. E. M. Tremblay
Mine Assessor.....	A. R. Crozier
Natural Gas Commissioner.....	Col. R. B. Harkness

Geological Branch

Provincial Geologist.....	Dr. M. E. Hurst
Assistant Prov. Geologist.....	Dr. J. E. Thomson
Assistant Geologists, H. C. Horwood, W. D. Harding	
J. Satterly, Robert Thomson, V. K. Prest, Nelson Hogg, A. K. Watt, G. W. S. Savage, E. O. Chisholm.	

Mines Inspection Branch

Chief Inspector of Mines.....	W. O. Tower
Inspectors of Mines, E. B. Weir, D. F. Cooper, R. L. Smith, D. P. Douglass, W. E. Bawden, E. S. Little, John Ward, L. K. Walkom, C. M. Barrett, A. T. Kirk, M. A. Upham, A. B. Stohart, P. C. Smith.	

Chemical and Assay Branch.

Provincial Assayer.....	D. Moddle
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Mining Court

Judge of Mining Court.....	T. E. Godson, K.C.
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Mining Recorders

Elk Lake.....	W. C. Sharp	Port Arthur.....	J. P. Bolduc
Sioux Lookout.....		Timmins—M. F. O'Rourke	
	T. A. Wood	S't Ste. Marie.....	W. N. Miller
Haileybury.....	S. J. Mason	Sudbury.....	M. A. Story
Kenora.....	C. McKinnon	Fort Frances.....	
Swastika.....	H. G. Ginn		C. R. Richardson

DEPARTMENT OF EDUCATION

Parliament Bldgs., North Wing

Minister of Education.....	Hon. George A. Drew, K.C., LL.D.
Minister's and Departmental Secretary.....	Miss Margaret E. Saunderson

Chief Director of Education

J. G. Althouse, M.A., D.Paed., LL.D.	
Deputy Minister.....	F. S. Rutherford, B.A.Sc.
Registrar.....	C. A. Brown, M.A., B.Paed.
Assistant Registrar.....	G. D. Lyons
Chief Accountant.....	H. H. Walker, B.Comm., C.P.A., A.C.I.S., F.S.S.
Superintendent of Elementary Education.....	C. F. Cannon, B.A., B.Paed.
Assistant Superintendents of Elementary Education.....	G. A. Pearson, B.A., C. B. Routley, M.A., J. C. Walsh, B.A., B.Paed., S. A. Watson, B.A.
Superintendent of Secondary Education.....	A. G. Hooper, M.A.
Director of Vocational Education.....	L. S. Beattie, B.A.
Assistant Director of Vocational Education.....	A. M. Moon, B.A.Sc.
Regional Director, Canadian Vocational Training.....	H. H. Kerr, B.A. Sc., B.Paed.
Superintendent of Professional Training.....	H. E. Amoss, B.A., D.Paed.
Assistant Superintendent of Professional Training.....	F. S. Rivers, B.A., B.Paed.
Director of Art.....	C. D. Gaitskell, M.A., D.Paed.
Director, Audio-Visual Education.....	J. W. Grimmon, B.A., B.Paed.
Inspector of Auxiliary Classes.....	C. E. Stothers, B.A., D.Paed.
Director of Cadet Training.....	Air Commodore G. S. O'Brian, C.B.E., A.F.C., B.A.
Director of Community Programmes.....	E. C. Cross (Acting)
Supervisor of Correspondence Courses.....	A. McLeod, B.A.
Director of French Instruction.....	R. Gauthier, B.A., D.Paed.
Director of Guidance.....	H. R. Beattie, B.A.
Librarian, Legislative Library.....	Mrs. M. A. Fraser, B.A. (Acting)
Director of Music.....	G. R. Fenwick, Mus. Bac.
Director of Physical and Health Education.....	F. L. Bartlett, B.A.
Director of Physical Fitness.....	J. K. Tett, D.F.C.
Provincial Archivist.....	Miss Helen A. McClung
Provincial Attendance Officer.....	R. D. Keefe, B.A.
Director of Public Library Service.....	A. Mowat, B.A.
Editor of Text-books.....	S. D. Holmes, B.A., B.Paed.
Registrar of Trade Schools.....	F. W. Ward
Technical Adviser.....	J. A. G. Easton

TEACHERS' AND INSPECTORS' SUPERANNUATION COMMISSION

Chairman, C. A. Brown, M.A., B.Paed.; Secretary, S. H. Henry, M.A.	
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DEPARTMENT OF INSURANCE

Parliament Bldgs., West Wing

Superintendent of Insurance and Registrar of Loan Corporations.....	R. B. Whitehead
Deputy Superintendent.....	H. B. Armstrong
Chief Inspector.....	C. Richards
Inspector.....	J. G. Gibbons
Assistant Inspector.....	T. C. Tinline
Casualty Actuary.....	John Edwards
Registrar of Insurance Agents and Brokers.....	F. W. Spencer

LOAN AND TRUST BRANCH

Inspectors.....	O. B. Henry, E. A. Fluker
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REAL ESTATE AND BUSINESS BROKERS BRANCH

Registrar.....	H. A. Tanton
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COLLECTION AGENCIES

Registrar.....	E. A. Fluker
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DEPARTMENT OF AGRICULTURE

East Block

Minister.....	Hon. Thomas L. Kennedy
Deputy Minister.....	C. D. Graham
Assistant Deputy Minister.....	R. S. Duncan
Director, Statistics and Publications Branch.....	S. H. H. Symons
Supt. of Women's Institute Branch.....	Miss Anna P. Lewis
Supt. of Agr. & Hort. Societies.....	J. A. Carroll
Livestock Commissioner.....	L. E. O'Neill
Director of Fruit Branch.....	George Wilson

<i>Director, Crops, Seeds and Weeds</i>	John D. MacLeod
<i>Branch</i>	J. A. Garner
<i>Director of Extension</i>	C. E. Lackner
<i>Director, Dairy Branch</i>	Chas. M. Meek
<i>Chairman, Milk Control Board</i>	G. F. Perkin
<i>Commissioner of Marketing</i>	G. F. Perkin
<i>Chairman, Farm Products Control Board</i>	M. McIntyre Hood
<i>Director of Publicity</i>	James C. Hay
<i>Solicitor to Department</i>	M. B. Sutton
<i>Inspector of Credit Unions</i>	

AGRICULTURAL REPRESENTATIVES

County	Name	Address
Algoma	J. M. MacIntosh	Sault Ste. Marie
Brant	J. D. Moore	Brantford, Brant Bldg.
Bruce	G. R. Gear	Walkerton
Carleton	W. M. Crockery	295 Albert, Ottawa
Cochrane North	W. A. Montcalm	Cochrane
Cochrane South	L. H. Hanlan	Matheson
Cochrane West	To be appointed	Hearst, Demonstration Farm
Dufferin	J. B. Matheson	Orangeville
Dundas	H. W. Graham	Morrisburg
Durham	E. A. Summers	Bowmanville
Elgin	A. V. Langton	St. Thomas R'y'l Bk. Bldg.
Essex	Angus McKenney	Essex
Frontenac	A. W. Sirett	Kingston
Glengarry	R. G. Bennett	Alexandria
Grenville	C. C. Tennant	Kemptville
Grey	T. S. Cooper	Kemdale
Haldimand	A. G. Skinner	Cayuga
Halton	J. E. Whitelock	Milton
Hastings	A. O. Dalrymple	Stirling
Huron	LeRoy G. Brown	Clinton
Kenora	D. E. MacRae	Dryden
Kent	Fred M. Campbell	Chatham
Lambton	W. P. Macdonald	Petrolia
Lanark	A. G. Grubbe	Perth
Leeds	J. R. Ostler	Brockville
Lennox and Addington	C. W. Buchanan	Napanee
Lincoln	E. F. Neff	St. Catharines Box 8
Manitoulin	F. H. Cotton	Gore Bay
Middlesex	W. K. Riddell	London, Richmond Bldg.
Muskoka and Parry Sound	D. N. Graham	Huntsville
Nipissing	F. C. McRae	North Bay
Norfolk	G. G. Bramhill	Simcoe
Northumberland	R. C. Banbury	Brighton
Ontario	H. L. Fair	Uxbridge
Oxford	G. R. Green	Woodstock
Peel	Bruce S. Beer	Brampton
Perth	R. E. White	Stratford
Peterborough	F. C. Paterson	Peterborough, 164 Hunter St.
Prescott and Russell	F. Larose	Plantagenet
Prince Edward	F. J. Webster	Pictou
Rainy River	E. S. Marr	Emo
Renfrew	F. Q. Dench	Renfrew
Simcoe South	F. A. Lashley	Alliston
Simcoe North	S. L. Page	Barrie
Stormont	A. M. Barr	Cornwall, 152 Pitt St.
Sudbury	Romeo Leroux	Sudbury

County	Name	Address
Timiskaming	M. F. Cook	New Liskeard
Thunder Bay	N. W. Harrison	Port Arthur (Court House)
Victoria	M. H. Winter	Lindsay
Waterloo	E. I. McLoughry	Galt
Welland	Joseph Wilson	57 East Main St., Welland
Wellington	S. B. Stothers	Arthur
Wentworth	W. G. Marritt	Hamilton, 16 Market St.
York	W. M. Cockburn	Newmarket

DEPARTMENT OF PLANNING AND DEVELOPMENT

This Department was created in 1944 to collaborate with other departments of the public service of Ontario, with the Ministers having charge of the departments of the public service of the Dominion and of other provinces, with municipal councils and other bodies, with a view to formulating plans to create, assist, develop and maintain productive employment and to develop the human and material resources of the Province and to that end to co-ordinate the work and functions of the departments of the public service of Ontario.

<i>Minister</i>	Hon. Dana Porter, K.C.
<i>Consultant on Community Planning</i>	A. E. K. Bunnell
<i>Director Trade & Industry</i>	F. J. Lyle
<i>Chief Conservation Engineer</i>	A. H. Richardson
<i>Director Immigration</i>	E. M. W. Brownell

DEPARTMENT OF TRAVEL AND PUBLICITY

This department was created in 1946. Five branches have been formed. The development branch is concerned with development, including the licensing and inspection of tourist accommodations; the information branch is in charge of the dissemination of tourist information and all border reception centres; the publicity branch is responsible for the promotion of travel to Ontario, the issuance of tourist information to the press and the preparation of pictorial material and brochures. The Division of Public Information is charged with the co-ordination and publication of all government information and publicity activities.

<i>Minister of Travel and Publicity</i>	Hon. Arthur Welsh
<i>Deputy Minister</i>	Tom C. McCall
<i>Assistant to the Deputy Minister</i>	K. G. Armstrong
<i>Director, Division of Public Information</i>	Gordon W. Hogarth
<i>Director of Information</i>	C. Douglas Crowe
<i>Director of Development</i>	Morgan Carry
<i>Director of Publicity</i>	Miss Mary Ainslie
<i>Assistant Director of Development</i>	Robert Yule
<i>Director of Winter Sports and Photography</i>	Clinton Melville
<i>Assistant Director of Information</i>	F. A. Venn

DEPARTMENT OF PUBLIC RECORDS AND ARCHIVES

<i>Parliament Bldgs., Toronto</i>	
<i>Provincial Archivist</i>	Miss H. McClung

HOUSE OF ASSEMBLY — PROVINCE OF ONTARIO

Twenty-second Legislature, Elections held June 4th, 1945. Maximum duration 5 years.
The two previous General Elections were held August 4th, 1943 and October 6th, 1937.

Members' Sessional Indemnity, \$2,000 plus expense allowance of \$1,000, tax free.
An allowance of \$3,000 plus a tax free expense allowance of \$2,000 is made to the leader of the opposition in addition to his sessional indemnity.

Opposition Leader, Farquhar R. Oliver (Liberal). House Leader of the C.C.F., William J. Grummett

Party Standing: Progressive-Conservative 65, Liberal 12, C.C.F. (Co-operative Commonwealth Federation) 8, Labour-Progressive 2, Liberal-Labour 1, Labour 1, Vacant 1, Total 90.

(The Party Standing at the dissolution of the twenty-first Legislature on March 24th, 1945 was
Prog.-Con 38, Lib. 16, C.C.F. 32, Others, 4.)

OFFICERS AND CLERKS OF THE LEGISLATIVE ASSEMBLY

Speaker, The Honourable James de Congalton Hepburn

Clerk of the House and Chief Election Officer,
Major Alex. C. Lewis, K.C.
Clerk Assistant, Roderick G. Lewis
Clerk of the Crown in Chancery and
Assistant Clerk of the House, C. F. Bulmer, I.S.O.
Sergeant-at-Arms, Major B. H. Geary, V.C.
Postmaster, A. B. Gillies

Law Clerk of Public Bills and Legislative Council,
L. R. MacTavish, K.C.
Law Clerk of Private and Municipal Bills,
Donald Treadgold
Building Superintendent, Lorne Brown
Asst. Building Superintendent, H. Cooper

CONSTITUENCY	MEMBERS ELECTED WITH PARTY ALLEGIANCE	CONSTITUENCY	MEMBERS ELECTED WITH PARTY ALLEGIANCE
Addington	Pringle, John A. PC	Ottawa South	Dunbar, Hon. George H. PC
Algoma-Manitowish	Fullerton, John A. PC	Oxford	Dent, Thomas R. PC
Brant	Nixon, Harry C. Lib	Parry Sound	Armstrong, Dr. Milton T. Lib
Brantford	Dye, Stanley H. PC	Peel	Kennedy, Hon. Thomas L. PC
Bruce	Johnstone, John P. PC	Perth	Edwards, J. Frederick PC
Carleton	Acres, A. Holland PC	Peterborough	Scott, Hon. Harold R. PC
Cochrane North	Habel, J. Anaelet Lib	Port Arthur	Robinson, Frederick O. CCF
Cochrane South	Grummett, William J. CCF	Prescott	Belanger, Aurelien Lib
Dufferin-Simcoe	Downer, Rev. A. W. PC	Prince Edward	
Durham	Vivian, R. P. PC	Lennox	Hepburn, Hon. James De C. PC
Elgin	Thomas, Fletcher S. PC	Rainy River	Newman, J. M. Lib
Essex North	Parent, Alex. A. Lib	Renfrew North	Hunt, Stanley J. PC
Essex South	Murdoch, William PC	Renfrew South	Dempsey, James S. PC
Fort William	Anderson, Garfield CCF	Russell	Regin, Romeo Lib
Glengarry	MacGillivray, Edmund A. Lib	Sault Ste. Marie	Harvey, George I. CCF
Grenville-Dundas	Challies, Hon. George H. PC	Simcoe Centre	Johnston, George G. PC
Grey North	Phillips, MacKinnon PC	Simcoe East	McPhee, Dr. John D. PC
Grey South	Oliver, Farquhar R. Lib	Stormont	Murray, William A. Lib
Haldimand		Sudbury	Carlin, Robert H. CCF
Norfolk	Martin, Charles H. PC	Temiskaming	Taylor, Calvin H. CCF
Haltoun	Hall, Stanley L. PC	Toronto, Beaches	Murphy, Thomas A. PC
Hamilton East	Elliott, Robert E. PC	Bellwoods	MacLeod, Alexander A. LP
Hamilton-Centre	Knowles, Vernon C. PC	Braceville	Hyndman, Harry H. PC
Hamilton-West		Dovercourt	Duckworth, William PC
Wentworth	Kelley, Hon. Russell T. PC	Eglinton	Blackwell, Hon. Leslie E. PC
Hastings East	Robson, Roscoe PC	High Park	Drew, Hon. George A. PC
Hastings West	Wilson, James F. PC	Parkdale	Stewart, William J. PC
Huron		Riverside	Millen, Dr. Gordon J. PC
Huron-Bruce	Hanna, John W. PC	St. Andrew	Salsberg, Joseph B. LP
Kenora	Docker, William M. CCF	St. David	Michener, Hon. Roland PC
Kent East	Thompson, Wesley G. PC	St. George	Porter, Hon. Dana H. PC
Kent West	Parry, George W. PC	St. Patrick	Roberts, A. Kelso PC
Kingston	Stewart, Dr. Harry A. PC	Woodbine	Elgie, Goldwin C. PC
Lambton East	James, Charles E. PC	Victoria	Frost, Hon. Leslie M. PC
Lambton West	Catheart, Bryan L. PC	Waterloo North	Meininger, Joseph Lib-Lab
Lanark	Doucett, Hon. George H. PC	Waterloo South	Chaplin, Gordon PC
Leeds	Reynolds, Walter B. PC	Welland	Lewis, Thomas H. PC
Lincoln	Daley, Hon. Charles PC	Wellington North	McEwing, Ross A. Lib
London	Webster, Hon. William G. PC	Wellington South	Hamilton, William E. PC
Middlesex North	Patrick, Thomas L. PC	Wentworth	Robertson, William CCF
Middlesex South	Allen, Harry M. PC	Windsor-Sandwich	Griesinger, Hon. William PC
Muskoka-Ontario	Welsh, Hon. G. Arthur PC	Windsor	
Niagara Falls	Hanniwel, Carl D. PC	Walkerville	Davies, Rev. M. Cooke PC
Nipissing	Martin, Victor Lib	York East	Leslie, John A. PC
Northumberland	Goodfellow, Hon. William A. PC	York North	Mackenzie, A. Alexander PC
Ontario	Creighton, Thomas K. PC	York South	Sale, Howard J. PC
Ottawa East	Chartrand, Aurele Lib	York West	Allan, John P. PC

PC — Progressive Conservative
CCF — Co-operative Commonwealth Federation
Lib — Liberal

LP — Labour Progressive
Lib-Lab — Liberal-Labour
Lab. — Labour

ALPHABETICAL LIST OF MEMBERS ONTARIO LEGISLATURE

(For list of Constituencies and Members, see page 383)

<i>Members and Constituencies</i>	<i>P.O. Address (Ontario)</i>
Aeres, A. Holland, <i>Carleton</i>	R. R. No. 1, Britannia Bay
Allan, John P., <i>York West</i>	156 Queen's Drive, Weston
Allen, Harry M., <i>Middlesex South</i>	R.R. No. 1, Lambeth
Anderson, Garfield, <i>Fort William</i>	144 Frederica St., E, Fort William
Armstrong, Dr. Milton T., <i>Parry Sound</i>	Parry Sound
Begin, Romeo, <i>Russell</i>	167 Montreal Road, Eastview
Belanger, Aurelien, <i>Prescott</i>	56 Catherine St., Clarkstown
Blackwell, Hon. Leslie E., <i>Eglinton</i>	47 Lascelles Blvd., Toronto
Carlin, Robert H., <i>Sudbury</i>	Box No. 472, Sudbury
Catheart, Bryan L., <i>Lambton West</i>	Corunna
Challies, Hon. George H., <i>Grenville-Dundas</i>	Morrisburg
Chaplin, Gordon, <i>Waterloo South</i>	c/o Canadian General Rubber Co., Galt
Chartrand, Aurele, <i>Ottawa East</i>	316 Daly Avenue, Ottawa
Creighton, Thomas K., <i>Ontario</i>	3 Simcoe Street, N., Oshawa
Daley, Hon. Charles, <i>Lincoln</i>	265 Eglinton Ave., E, Toronto
Davies, Rev. M. Cooke, <i>Windsor-Walkerville</i>	1287 Kildare Road, Walkerville
Dempsey, James S., <i>Renfrew South</i>	Renfrew
Dent, Thomas R., <i>Oxford</i>	Springbank Farm, Woodstock
Docker, William M., <i>Kenora</i>	Kenora
Doucett, Hon. George H., <i>Lamark</i>	Carleton Place
Downer, Rev. A. W., <i>Dufferin-Simcoe</i>	Duntroon
Drew, Hon. George A., <i>High Park</i>	112 Dunvegan Road, Toronto
Duckworth, William, <i>Dovercourt</i>	263 Brook Avenue, Toronto
Dunbar, Hon. George H., <i>Ottawa South</i>	116 First Avenue, Ottawa
Dye, Stanley H., <i>Brantford</i>	92 Alfred St., Brantford
Edwards, J. Frederick, <i>Perth</i>	Palmerston
Elgie, Goldwin C., <i>Woodbine</i>	90 Edgewood Avenue, Toronto
Elliott, Robert E., <i>Hamilton East</i>	974 King Street E., Hamilton
Frost, Hon. Leslie M., <i>Victoria</i>	Lindsay
Fullerton, John A., <i>Algoma-Manitoulin</i>	Thessalon
Goodfellow, Hon. William A., <i>Northumberland</i>	R.R. No. 1, Codrington
Griesinger, Hon. William, <i>Windsor-Sandwich</i>	Howard Ave., Roseland
Grummett, William J., <i>Cochrane South</i>	Ansonville
Habel, J. Ancelet, <i>Cochrane North</i>	Kapusking
Hall, Stanley L., <i>Halton</i>	R.R. No. 2, Streetsville
Hamilton, William E., <i>Wellington South</i>	75 Oxford Street, Guelph
Hanna, John W., <i>Huron-Bruce</i>	P.O. Box No. 338, Wingham
Hanniwell, Carl D., <i>Niagara Falls</i>	1809 Victoria Ave., Niagara Falls
Harvey, George L., <i>Sault Ste. Marie</i>	464 John St., Sault Ste. Marie
Hepburn, Hon. James de C., <i>Prince Edward-Lennox</i>	Pictou
Hunt, Stanley J., <i>Renfrew North</i>	R.R. No. 5, Pembroke
Hyndman, Harry H., <i>Bracondale</i>	23 Spadina Road, Toronto
Janes, Charles E., <i>Lambton East</i>	R.R. No. 2, Watford
Johnston, George G., <i>Simcoe Centre</i>	Minesing
Johnstone, John P., <i>Bruce</i>	Walkerton
Kelley, Hon. Russell T., <i>Hamilton-Wentworth</i>	447 Main Street, E., Hamilton
Kennedy, Hon. Thomas L., <i>Peel</i>	Dixie
Knowles, Vernon C., <i>Hamilton-Centre</i>	243 Charlton Ave., W., Hamilton
Leslie, John A., <i>York East</i>	Scarborough Bluffs P.O.
Lewis, Thomas H., <i>Welland</i>	41 Margery Road, Welland
MacGillivray, Edmund A., <i>Glengarry</i>	Box No. 245, Alexandria
Mackenzie, A. Alexander, <i>York North</i>	Woodbridge
MacLeod, Alexander A., <i>Belleville</i>	189 Craighurst Avenue, Toronto
Martin, Charles H., <i>Haldimand-Norfolk</i>	34 Lynnwood Avenue, Simcoe
Martin, Victor, <i>Nipissing</i>	Bonfield
Meinzing, Joseph, <i>Waterloo North</i>	396 Wellington Street, North, Kitchener
Michener, Hon. Roland, <i>St. David</i>	5 Rosedale Road, Toronto
Millen, Dr. Gordon J., <i>Riverdale</i>	717 Pape Avenue, Toronto
Murdoch, William, <i>Essex South</i>	Harrow
Murphy, Thomas A., <i>Beaches</i>	30 Balsam Avenue, Toronto
Murray, William A., <i>Stormont</i>	R.R. No. 2, Martintown
McEwing, Ross A., <i>Wellington North</i>	R.R. No. 1, Moorefield
McPhee, Dr. John D., <i>Simcoe East</i>	Port McNicoll
Newman, J. M., <i>Rainy River</i>	Port Frances
Nixon, Harry C., <i>Brant</i>	St. George
Oliver, Farquhar R., <i>Grey South</i>	R.R. No. 3, Priceville
Parent, Alex. A., <i>Essex North</i>	706 Sunset Avenue, Windsor
Parry, George W., <i>Kent West</i>	R.R. No. 1, Paincourt
Patrick, Thomas L., <i>Middlesex North</i>	Ilderton
Phillips, MacKinnon, <i>Grey North</i>	1158-4th Avenue, W., Owen Sound
Porter, Hon. Dana H., <i>St. George</i>	357 Bay Street, Toronto
Pringle, John A., <i>Addington</i>	Arden
Reynolds, Walter B., <i>Leeds</i>	Brockville
Roberts, A. Kelso, <i>St. Patrick</i>	320 Bay Street, Toronto
Robertson, William, <i>Wentworth</i>	14 Vansitmart Street, Hamilton
Robinson, Frederick O., <i>Port Arthur</i>	53 Elm Street, Port Arthur
Robson, Roscoe, <i>Hastings East</i>	Halloway
Sale, Howard J., <i>York South</i>	44 Heath Street East, Toronto
Salsberg, Joseph B., <i>St. Andrew</i>	372 Davenport Road, Toronto
Scott, Hon. Harold R., <i>Peterborough</i>	32 Benson Street, Peterborough
Stewart, Dr. Harry A., <i>Kingston</i>	74 Johnson Street, Kingston
Stewart, William J., <i>Parkdale</i>	931 Queen Street, W., Toronto
Taylor, Calvin H., <i>Temiskaming</i>	Box No. 61, Cobalt
Thomas, Fletcher S., <i>Elgin</i>	R.R. No. 4, St. Thomas
Thompson, Wesley G., <i>Kent East</i>	Blenheim
Vivian, R. P., <i>Durham</i>	Port Hope
Webster, Hon. William G., <i>London</i>	462 Wellington Street, London
Welsh, Hon. G. Arthur, <i>Muskoka-Ontario</i>	Sunderland
Wilson, James F., <i>Hastings West</i>	R.R. No. 3, Belleville

ONTARIO NORTHLAND TRANSPORTATION COMMISSION

(formerly TEMISKAMING and NORTHERN ONTARIO RAILWAY COMMISSION)

Chairman, Colonel C. E. Reynolds, D.S.O., M.C., North Bay
Vice-Chairman, Colonel the Honourable G. Arthur Welsh, Parliament Bldgs., Toronto.
Commissioners { Robert S. Potter, Matheson
 { Reginald A. Aubert, Englehart
Secretary, S. W. Gowan
General Manager, A. Freeman, North Bay

NIAGARA PARKS COMMISSION

NIAGARA FALLS, ONTARIO

Chairman, Hon. Charles Daley, Toronto
Vice-Chairman, Fred M. Cairns, Niagara Falls.
Commissioners, W. B. Rollason, St. Catharines; Dr. Harold G. Fox, K.C., St. Catharines; Thomas H. Lewis, M.L.A., Welland; C. D. Hanniwell, M.L.A., Niagara Falls; Cecil Secord, Grantham Township; George R. Inglis, Niagara Falls.
General Manager, Maxim T. Gray, Fort Erie
Accountant, G. L. Anderson, Niagara Falls
Works Superintendent, L. L. Gisborne, Niagara Falls
Chief Engineer, N. McCartney, Niagara Falls
Supt. Horticultural Dept., John Oakes, Niagara Falls

NIAGARA FALLS BRIDGE COMMISSION

Commissioners: Ralph Hochstetter, *Chairman*; Will Alban Cannon, *Vice-Chairman*; Alexander L. Porter, Samuel M. Johnson, Hon. D. R. Michener, K.C., Hon. Charles Daley, Thomas H. Lewis, M.P.P., Carl D. Hanniwell, M.P.P.
General Manager and Secretary-Treasurer, C. Ellison Kaumeyer, Chippawa, Ont.

THE HYDRO-ELECTRIC POWER COMMISSION OF ONTARIO

620 UNIVERSITY AVE., TORONTO 2

Vice-Chairman, Hon. George H. Challies, PhmB., M.L.A.
Commissioner, W. Ross Strike, K.C.
Secretary, Osborne Mitchell

ONTARIO SECURITIES COMMISSION

PARLIAMENT BUILDINGS, TORONTO

Chairman, C. P. McTague, K.C.
Commissioners, { O. E. Lennox, K.C.
 { H. C. Riekaby
Registrar, E. H. Anundson
Assistant Registrar, R. W. Knox-Leet
Counsel, { T. P. O'Connor
 { W. M. Wismer
 { H. R. Howitt
 { W. W. Cameron
Solicitors, {
Chief Auditor, J. H. Collins, C.A.

THE BROKER-DEALERS ACT, 1947

This bill was passed in 1947 to provide for the establishment of the Broker-Dealers' Association. At time of going to press appointments to the association were not available. For information, apply to The Registrar, Ontario Securities Commission, Parliament Bldgs., Toronto.

PUBLIC TRUSTEE FOR THE PROVINCE OF ONTARIO

OSGOODE HALL, TORONTO.

Public Trustee, Armand Racine, K.C.
Deputy Public Trustee, J. W. Gaius Thompson

LIQUOR CONTROL BOARD

454 UNIVERSITY AVENUE, TORONTO

Commissioner, Hon. Wm. Griesinger, M.L.A.
Comptroller, Brigadier J. G. Spragg
 (See also Liquor Authority Control Board under Attorney-General's office, page 377.)

THE WORKMEN'S COMPENSATION BOARD

CANADA LIFE BLDG., 330 UNIVERSITY AVE., TORONTO 2

Chairman, Vacant
Vice-Chairman, D. J. Galbraith, M.B.
Commissioner, J. F. Cauley
Secretary, S. R. Johnston
Director of Medical Services, Dr. D. E. Bell
Chief Medical Officer, Dr. E. C. Steele
Claims Officer, H. W. Forster

BOARD OF REGENTS

THE DRUGLESS PRACTITIONERS ACT

DEPT. OF HEALTH, ONTARIO

Chairman, Eldon S. Detwiler, D.O., 444 Waterloo St., London, Ont.
Vice-Chairman, George W. Doxsee, D.C., 74 College St., Toronto, Ont.
Members, John A. Henderson, D.C., 252 Bloor St. W., Toronto, Ont.; George A. De Jardine, D.O., 12 King St. East, Toronto, Ont.
Acting Secretary-Treasurer, Mary E. Richardson.
Office of the Board, 87 Bloor St. West, Toronto.
 The board registers Osteopaths, Chiropractors, Drugless Therapists, Physio-Therapists and Masseurs.

THE BOARD OF EXAMINERS IN OPTOMETRY

140 ST. GEORGE STREET, TORONTO 5, ONT.

Chairman: W. J. Dunlop, B.A., B.Paed., LL.D., Director of Extension and Publicity, University of Toronto, Ont.
Members: A. Lloyd Morgan, M.B., M.D., Medical Arts Building, Toronto, Ont.; G. M. Bosnell, Optometrist, 2143 Danforth Ave., Toronto, Ont.; A. W. Cole, Optometrist, 517 Dundas St., Woodstock, Ont.; H. B. Squarebriggs, Optometrist, 1464 Queen St., West, Toronto.
Secretary: A. W. Cole.
Treasurer: G. M. Bosnell.

ONTARIO RESEARCH FOUNDATION

43-47 QUEEN'S PARK, TORONTO 2

Chairman, E. Holt Gurney
Vice-Chairman, E. G. Baker, H. J. Coon
Director of Research, Horace Speakman, D.Sc.
Director of Metallurgy, O. W. Ellis, D.Sc.
Director of Chemical Research, A. E. R. Westman, Ph.D.
Director of Textile Research, A. C. Goodings, Ph.D.
Director of Biochemistry, W. C. Henry, B.A.
Director, Department of Parasitology, A. M. Fallis, Ph.D.
Director of Technical Information, D. F. MacRae, B.A.
Secretary, A. B. Ward, B.Comm.
Librarian, Miss Maynard Grange

ONTARIO RESEARCH COMMISSION

43 QUEEN'S PARK, TORONTO, 5

Chairman, Dr. Robert C. Wallace, Principal of Queen's University.
Vice-Chairman, Col. W. E. Phillips, Duplate Canada Limited.
Commissioners, Dr. C. E. Burke, Dean of McMaster University, Dr. G. I. Christie, Past President of Ontario Agricultural College; Dr. W. Sherwood Fox, Past President of University of Western Ontario; E. Holt Gurney, Ontario Research Foundation; Dr. T. H. Hogg, Ontario Hydro Electric Power Commission; Dr. Sidney Smith, President of University of Toronto; Dr. R. K. Stratford, Imperial Oil Limited; H. M. Turner, Canadian General Electric Co. Ltd.; Dr. C. R. Young, Dean of Faculty of Applied Science and Engineering, University of Toronto; E. T. Sterne, G. F. Sterne and Sons, Brantford, Ont.
Secretary, Prof. J. O. Wilhelm

OFFICE OF THE ATHLETICS COMMISSIONER

Room 301-455 Spadina Avenue, Toronto 4
Athletics Commissioner, Sylvanus Apps; *Secretary*, A. W. Steel.

(The Office of the Athletics Commissioner replaces the Ontario Athletic Commission, which was abolished on May 20th, 1947.)

MILK CONTROL BOARD OF ONTARIO

EAST BLOCK, PARLIAMENT BUILDINGS, TORONTO 2

Chairman.....Chas. M. Meek, B.S.A.

Members—

Fluid Milk { W. G. Owens

..... Wm. H. Wilmot

Evaporated Milk { John P. Coyle

..... Charles Milton

Milk Powder { Lea Marshall

..... Frank Way

Secretary.....A. P. Clark, B.S.A.

(Administering the Milk Control Act 1934 and amendments.)

THE DIONNE QUINTUPLET GUARDIANSHIP

Guardian: Mr. Oliva Dionne, Callander, Ontario. By Act of the Legislature of the Province of Ontario, effective as of July 1st 1944, the father, Mr. Dionne, became the sole Guardian of the Quintuplets.

THE COMMISSION FOR THE INVESTIGATION OF CANCER REMEDIES

Chairman, The Hon. Mr. Justice Treleaven, Hamilton, Ont.

Other members: Dr. R. C. Wallace Kingson; Dr. R. E. Valin, Ottawa; E. A. Collins, Sudbury; Dr. W. J. Deadman, Hamilton; Dr. George S. Young, Toronto, Dr. J. A. McFarlane, Toronto. *Secretary*, C. J. Telfer, Parliament Bldgs., Toronto.

THE ONTARIO CANCER TREATMENT AND RESEARCH FOUNDATION

Chairman, Mr. Arthur Ford, London Free Press, London.

Managing Director, Dr. G. E. Richards, 272 Bloor St. West, Toronto 5.

Members—Dr. George S. Young, 32 Four Oaks Gate, Toronto 6; Mr. Malcolm Cochran, 412 Whalen Bldg., Port Arthur; Mr. Robert Brown, Manning Chambers, 72 Queen St. W., Toronto; Dr. R. K. Stratford, Imperial Oil, Sarnia; Mr. Kenneth E. Deacon, Unionville; Dr. J. G. Cunningham, Dept. of Health, Parliament Bldgs., Toronto. Mrs. W. R. Campbell, "Edgewood", 1857 Richmond St., Windsor, Ont. *Secretary-Treasurer*, Mr. J. H. Broughton, 22 College St., Toronto 2.

THE FARM PRODUCTS MARKETING BOARD

Chairman.....G. F. Perkin
Members.....L. E. O'Neill, Geo. Wilson
Secretary, J. B. Nelson, Dept. of Agriculture, Parliament Bldgs., Toronto.

ONTARIO MUNICIPAL HEALTH SERVICES BOARD

PARLIAMENT BUILDINGS, TORONTO 2

This Board is appointed by the Lieutenant-Governor in Council and acts as a co-ordinating body to establish health services in municipalities throughout the Province. The Board negotiates with organizations or groups to provide services to the residents and

collects from the municipalities the funds necessary for payment of such services.

Members, Mr. Kenneth Betzner, Mr. J. H. W. Bower, Dr. D. W. Gullett, Mr. R. E. W. Lawrason, Mrs. R. J. Marshall, Mr. E. E. Woolton, Dr. J. E. Carson, Miss Florence H. M. Emory, Mr. H. Milton Corbett. *Secretary*, Mr. G. S. Tattle.

SUMMARY OF MUNICIPALITIES IN ONTARIO

At the close of 1946

Cities (Counties 23, Districts 5)	28
Towns (Separated from County)	7
Towns (Counties 93, Districts 47)	140
Village (Counties 146, Districts 10)	156
Townships (Counties 429, Districts 140)	569
Improvement Districts (Counties 1, Districts 9) ..	10

Total Local Municipalities

Counties (43)**

Total Incorporated Municipalities

**There are 43 Counties, some of which are united for purposes of local government as follows:

Leeds and Grenville,
 Northumberland and Durham,
 Prescott and Russell,
 Stormont, Dundas and Glengarry.

The northern portion of the Province of Ontario is divided into 11 Districts and the southern portion into 43 Counties. The union of the following counties, Leeds-Grenville, Northumberland-Durham, Prescott-Russell and Stormont-Dundas and Glengarry reduces the county administrations to 38 distinct units for local government. The districts, unlike counties, are not organized for municipal purposes and as a result, the 211 incorporated municipalities contained therein are not united for municipal administration.

With the exception of the 23 cities and the 7 separated towns which are located within counties, the remaining 670 local municipalities in counties are united for administration in the counties of which they form part. This relationship is for the purpose of the administration of inter-related interests such as education, roads, welfare and administration of justice. Members of the County Councils are composed of the Reeves of all the local municipalities within the county and in certain cases the deputy Reeves.

The 7 separated towns are: Brockville, Gananoque, Ingersoll, Prescott, St. Mary's, Smith's Falls, Trenton.

POLICE VILLAGES

In addition to the organized villages listed elsewhere in the Ontario section of the Canadian Almanac, there are some 181 police villages.

A police village is run by a Board of Trustees elected by the residents. The Board of Trustees runs its local affairs, but cannot levy any taxes or make by-laws which involve the borrowing of money. It has to send in a requisition to the authorities of the township of which it is part for any finances it requires, such as for local improvements or lighting or village constabulary.

DATES OF MUNICIPAL ELECTIONS, ONTARIO

Municipal elections in Ontario are held at various dates provided for by The Municipal Act, Chapter 266, R.S.O., 1937, sections 64-71 as amended in 1947.

Section 64 provides that the nominations shall be held at noon on the last Monday in December except when the last Monday is Christmas day in which case nominations shall be held on the preceding Friday; and the date for polling shall be the first Monday in January, unless council under authority of section 65, not later than November 1st, passes a by-law fixing dates during the period November 15th to January 1st both inclusive for nominations and elections, said dates to be other than a Sunday or the 24th, 25th or 31st of December and provided the day fixed for nominations is not less than seven days prior to the day fixed for polling.

In addition, when new municipalities are erected, the Municipal Board may set the date for the holding of their first elections.

COURTS AND JUDGES—ONTARIO

The Supreme Court consists of two Branches, viz. The Court of Appeal and The High Court of Justice.

The Court of Appeal hears appeals from decisions of the High Court and of the lower courts.

The High Court of Justice hears various cases, criminal and civil, and has a wider jurisdiction than the lower courts. A trial judge sits several times each year in the various counties and judicial districts.

The next lower Courts are the County and District Courts and the Division Courts.

One of the County Court Judges in every County is also the Surrogate Judge. The Surrogate Courts deal with wills, and estates of deceased persons.

Appeals may be taken in certain cases, from the Supreme Court of Ontario to the Supreme Court of Canada, and from County, District and Division Courts to the Court of Appeal.

The Exchequer Court of Canada tries cases with which the Crown is concerned, admiralty matters, patents, copyrights, trade marks, Dominion Revenue, railways under the authority of the Parliament of Canada, and railways not wholly within one Province, and disputes between Provinces.

There is an Ontario branch of the Exchequer Court, known as the Ontario Admiralty District.

SUPREME COURT OF ONTARIO

Osgoode Hall, Toronto

THE COURT OF APPEAL FOR ONTARIO

CHIEF JUSTICE OF ONTARIO—Hon. Robert S. Robertson.

JUSTICES—Hon. R. G. Fisher, Hon. W. T. Henderson, Hon. R. E. Laidlaw, Hon. Wilfred D. Roach, Hon. J. A. Hope, Hon. Frederick Drummond Hogg, Hon. John B. Aylesworth.

HIGH COURT OF JUSTICE FOR ONTARIO

CHIEF JUSTICE OF THE HIGH COURT—Hon. James C. McRuer.

JUSTICES—Hon. G. F. McFarland, Hon. John Keiller Mackay, Hon. Edgar Rodolphe E. Chevrier, Hon. George A. Urquhart, Hon. D. P. J. Kelly, Hon. F. H. Barlow, Hon. A. M. LeBel, Hon. John L. Wilson, Hon. R. W. Treleaven, Hon. W. F. Schroeder, Hon. D. C. Wells, Hon. P. E. F. Smily, Hon. G. A. Gale, Hon. J. C. Genest.

Officers of the Supreme Court of Ontario

OFFICIAL GUARDIAN—Percy D. Wilson, K.C.

DEPUTY OFFICIAL GUARDIAN—J. McClain Baird, K.C.

MASTERS OF THE SUPREME COURT—G. D. Conant, K.C., O. E. Lennox, K.C.

ASSISTANT MASTERS OF THE SUPREME COURT—Lt.-Col. A. T. Hunter, K.C., A. S. Marriott.

(For list of local masters, see page 390).

REGISTRAR OF THE SUPREME COURT—Charles Walter Smyth, K.C.

ASSISTANT REGISTRARS OF THE SUPREME COURT—Miss H. B. Palen, K.C., L. C. Ling, F. W. Scott, H. G. Bristow, G. K. McBride, G. F. Beddis, J. R. Cadwell.

REGISTRAR IN BANKRUPTCY—F. Gordon Cook.

ACCOUNTANT'S OFFICE.—*Accountant*, Thomas Yorath.

TAXING OFFICER.—Lt.-Col. A. T. Hunter, K.C.

(Acting)

INSPECTOR OF LEGAL OFFICES (including Registry and Land Titles Offices)—H. H. Donald, K.C.; Assistant H. C. Moore. Address, Parliament Bldgs.

MASTER OF TITLES, under Land Titles Act, Ontario, C. R. Deacon, K.C., Toronto; *Deputy Master of Titles*—S. Mercer.

LOCAL MASTERS OF TITLES AND LAND TITLES OFFICES—E. L. DeCourcy, Sault Ste. Marie; G. R. Brady, North Bay; J. H. Tully, Parry Sound; Miss I. Thomson, Deputy, Bracebridge; W. C. Fell, Gore Bay; Miss B. Coyne, St. Thomas; Mrs. E. A. Cunningham, Kenora; A. W. Bell, Whitby; W. G. Pugsley, Ottawa; N. L. Croome, Port Frances; B. St. Pierre, Sudbury; P. J. Knox, Halleybury; J. N. F. Gillespie, Fort William; J. A. A. Duranceau, Cochrane; Miss M. Sutherland, Deputy L. M. T., Port Arthur.

OFFICIAL REFEREES (EX-OFFICIO)

Judges of County Courts, The Master of the Supreme Court of Ontario, Local Masters, The Registrar of the Supreme Court of Ontario, Local Registrars, Deputy Registrars.

SURROGATE CLERK FOR ONTARIO—C. W. Smyth.

BANKRUPTCY

Supreme Court Judges have jurisdiction.

MATRIMONIAL CAUSES

Actions for divorce must be brought in the Supreme Court of Ontario, and are conducted according to rules passed by the Judges of that Court from time to time. The Court has power to grant divorce, annul a marriage, grant alimony and provide for custody and maintenance of the children.

TITLE TO REAL ESTATE

On a sale of land the owner is only required to show a good title for the preceding 40 years.

REGISTRATION OF BILLS OF SALE, ETC.

Bills of Sale and Chattel Mortgages must be registered, within 5 days from execution, with Clerk of County or District Court of County or District in which property sold or mortgaged is at the time of execution. In provisional County of Haliburton registration must be within 10 days, with the Clerk of the First Division Court.

Hire Receipts and Conditional Sale agreements must be filed with County or District Court Clerk of County or District in which purchaser resided at time of hiring or sale. But this does not apply to a contract respecting manufactured goods, including pianos, organs or other musical instruments which, at the time possession is delivered, have the name and address of seller or lender painted, printed, stamped or engraved thereon or plainly attached thereto, nor to a contract respecting household furniture other than pianos, organs or other musical instruments.

Mechanics Liens must be registered in the Registry Office of the Registry Division, or the Land Titles Office, of locality in which the land affected is situated.

EXCHEQUER COURT OF CANADA

THE ONTARIO ADMIRALTY DISTRICT

Osgoode Hall, Toronto 1

JUDGE IN ADMIRALTY—Hon. Mr. Justice Barlow.

REGISTRAR—..... Alfred S. Marriott

MARSHAL—The Sheriff of each county or district.

COUNTY JUDGES AND JUDICIAL OFFICERS, ONTARIO

(For list of Judicial Districts, see page 390)

COUNTY & JUDICIAL DISTRICT IN WHICH SITUATED	LOCAL MASTER SUPREME COURT	LOCAL REGISTRAR SUPREME COURT	REGISTRAR OF SURROGATE COURT	COUNTY OR DISTRICT COURT CLERK	COUNTY OR DISTRICT TREASURER
ALGOMA DISTRICT.....12	J. H. McDonald	W. H. Birks....	W. H. Birks....	W. H. Birks....	W. H. Birks
BRANT.....1	D. J. Cowan	H. J. Wallace....	H. J. Wallace....	H. J. Wallace....	R. E. W. Lawraeson
BRUCE.....4	J. F. P. Birnie..	H. A. McGillivray	H. A. McGillivray	H. A. McGillivray	A. Nelson
CARLETON.....10	W. G. Pugsley	W. G. Pugsley	Chas. L. Bray....	Chas. L. Bray....	Honor Coldrey
COCHRANE DISTRICT..12	R. A. Danis....	W. L. Warrell....	W. L. Warrell....	W. L. Warrell....	F. J. Donahue
DUFFERIN.....4	W. T. Robb....	J. A. V. Preston..	J. A. V. Preston..	J. A. V. Preston..	Jas. Henderson
ELGIN.....2	.....	Ian D. Cameron..	Ian D. Cameron..	Ian D. Cameron..	B. B. Graham
ESSEX.....2	A. C. Bell.....	C. Sale.....	C. Sale.....	C. Sale.....	H. J. Cada
FRONTENAC.....8	J. C. Reynolds..	Chester H. Wood	Mrs. M. Samwell..	Chester H. Wood	Frank H. Purdy
GREY.....4	G. W. Morley....	F. T. Egenger....	F. T. Egenger....	F. T. Egenger....	J. C. Mercer
HALDIMAND.....1	H. Kinnear....	R. F. Miller.....	R. F. Miller.....	R. F. Miller.....	E. B. Davis
HALIBURTON PROV. Co	.....	..... (See	Victoria Co.)	.....	W. McArthur
HALTON.....4	W. N. Munro....	W. J. Robertson..	W. J. Robertson..	W. J. Robertson..	Miss Margaret Macted
HAMILTON CITY.....	(see Wentworth)	.....	.....	.....	E. R. C. Bower
HASTINGS.....8	W. C. Mikel, K.C.	T. W. Solmes....	T. W. Solmes....	T. W. Solmes....	J. W. Haggerty
HURON.....3	T. M. Costello..	W. N. Hill.....	W. N. Hill.....	W. N. Hill.....	A. H. Erskine
KENORA DISTRICT...11	E. C. Popham....	L. D. MacCallum..	L. D. MacCallum..	L. D. MacCallum..	L. D. MacCallum
KENT.....2	H. E. Grosch....	D. E. Douglas....	D. E. Douglas....	D. E. Douglas....	J. F. Fletcher
LAMBTON.....2	M. A. Miller....	D. S. Whyte....	D. S. Whyte....	D. S. Whyte....	J. E. Leckie
LANARK.....10	F. W. Wilson....	G. R. McLennan..	G. R. McLennan..	G. R. McLennan..	E. R. Stedman
LEEDS AND GRENVILLE	M. B. Tudhope..	R. J. Gill.....	R. J. Gill.....	R. J. Gill.....	J. S. Williscraft
LENOX AND ADD'GTON	J. E. Madden..	J. L. Haycock....	J. L. Haycock....	J. L. Haycock....	Miss H. M. Hawl
LINCOLN.....1	J. G. S. Stanbury	J. N. Marquis....	J. N. Marquis....	J. N. Marquis....	Wm. H. Millward
MANITOULIN DISTRICT	A. B. Currey....	W. C. Fell.....	W. C. Fell.....	W. C. Fell.....	E. L. Claridge
MIDDLESEX.....2	.....	G. H. Tennent....	G. H. Tennent....	G. H. Tennent....	John S. McLarty
MUSKOGEE DISTRICT..5	E. A. Wright....	W. B. Elliott....	W. B. Elliott....	W. B. Elliott....	W. B. Elliot
NIPISSING DISTRICT..12	J. A. S. Plouffe..	A. B. Girard.....	A. B. Girard.....	A. B. Girard.....	A. B. Girard
NORFOLK.....1	G. A. P. Brickenden	A. C. Pratt.....	A. C. Pratt.....	A. C. Pratt.....	D. C. Porter
NORTHUMBERLAND & DURHAM	.....	F. C. Richardson	F. C. Richardson	F. C. Richardson	E. L. MacNachtan
ONTARIO.....7	D. B. Coleman..	Horace Bascom..	Horace Bascom..	Horace Bascom..	E. A. McKay (Miss)
OXFORD.....2	E. W. Cross....	A. A. Bishop....	A. A. Bishop....	A. A. Bishop....	L. K. Coles
PARRY SOUND DISTRICT	J. B. Moon....	W. R. Dixon....	W. R. Dixon....	W. R. Dixon....	J. E. Armstrong
PEEL.....4	A. Cochrane....	A. H. Milner....	A. H. Milner....	A. H. Milner....	J. J. Jamieson
PERTH.....3	H. D. Lank....	L. H. Morgan....	L. H. Morgan....	L. H. Morgan....	R. Hogarth
PETERBORO'.....7	W. R. Philp....	J. A. Harstone..	J. A. Harstone..	J. A. Harstone..	Mrs. J. A. Spurway
PRESOTT & RUSSELL	C. W. A. Marion..	E. A. Johnson....	E. A. Johnson....	E. A. Johnson....	I. Rouleau
PRINCE EDWARD.....8	W. S. Lane.....	H. J. Colliver....	H. J. Colliver....	H. J. Colliver....	John P. William
RAINY RIVER DISTRICT	W. W. Crow....	C. L. Sundin....	C. L. Sundin....	C. L. Sundin....	C. L. Sundin
RENFREW.....10	J. T. Mulcahy..	J. M. Beatty....	J. M. Beatty....	J. M. Beatty....	Miss V. Jamieson
SIMCOE.....5	J. G. Harvie....	E. C. Drury.....	G. D. Banting....	E. C. Drury.....	D. H. Coleman
STORMONT, DUNDAS & GLEN GARRY	G. E. Brennan..	D. A. McNaughton	D. A. McNaughton	D. A. McNaughton	A. K. MacMillan
STOUBURY DISTRICT..12	E. Proulx.....	W. A. McMitchell	W. A. McMitchell	W. A. McMitchell	A. J. Manley
TEMISKAMING DIST..12	J. B. Robinson..	H. Clifford....	H. Clifford....	H. Clifford....	H. R. Jenkins
THUNDER BAY DIST..11	A. H. Dowler....	R. O'Hara (Dep.)	R. O'Hara (Dep.)	R. O'Hara (Dep.)	H. F. Thompson
TORONTO CITY.....	(see York Co.)	J. C. Collieran..	J. C. Collieran..	J. C. Collieran..	G. A. Lascelles
VICTORIA.....7	J. A. McGibbon..	J. Forman.....	J. Forman.....	J. Forman.....	F. L. Weldon
WATERLOO.....8	E. W. Clement..	G. H. Gillies....	G. H. Gillies....	G. H. Gillies....	Charles Stager
WELLAND.....1	H. E. Fuller....	W. H. Waugh....	W. H. Waugh....	W. H. Waugh....	E. P. Barrick
WELLINGTON.....8	Carman H. Waide	Carman H. Waide	Carman H. Waide	Carman H. Waide	Geo. M. Fox
WENTWORTH.....1	E. F. Lazier....	.....	.....	.....	.....
.....	Schwenger	G. T. Inch.....	G. T. Inch.....	G. T. Inch.....	A. F. Stewart
YORK.....6	G. D. Conant	C. W. Smyth....	A. S. Winchester	J. H. Kennedy...	W. W. Gardhouse
.....	O. E. Lennox, Asst.	Registrar, S.C.O.	G. P. McHugh, Deputy	.....	.....

COUNTY JUDGES AND JUDICIAL OFFICERS, ONTARIO

(For list of Judicial Districts, see page 388)

COUNTY & JUDICIAL DISTRICT IN WHICH SITUATED	COUNTY TOWN	COUNTY AND SURROGATE JUDGE His Honour:	SHERIFF	CLERK OF THE PEACE AND CROWN ATTORNEY	COURT REPORTERS
ALGOMA DISTRICT...12	Sau. S. Marie	J. H. McDonald	W. H. Birks	A. A. Wishart	Mrs. M. Frair
BRANT...1	Brantford	D. J. Cowan	G. D. Campbell	F. E. D. Wallace	Miss May Buskard
BRUCE...4	Walkerton	J. F. P. Birnie	H. A. McGillivray	John W. Freeborn	Mr. Otto Monk
CARLETON...10	Ottawa	A. G. McDougall	R. H. Sloan	K. Mercier, Ottawa	D. J. Keele
		J. P. Madden			
COCHRANE DISTRICT...12	Cochrane	René A. Danis	F. J. Donahue	S. A. Caldbick, Timmins	J. R. L. Guertin
				A. V. Waters	
				Asst. Cr. Atty., Cochrane	
DUFFERIN...4	Orangeville	W. T. Robb	J. A. V. Preston	R. D. Evans	Mrs. B. R. Crowe
ELGIN...2	St. Thomas	D. F. McCuaig	I. D. Cameron	E. W. Haines	Miss M. Walker
ESSEX...2	Windsor	A. J. Gordon	A. A. Marentette	E. C. Awrey	Miss R. M. Carter
		J. A. Legris		Windsor	
FRONTENAC...8	Kingston	J. C. Reynolds	C. H. Wood	T. J. Rigney, K.C.	Miss C. H. Whitty
GREY...4	Owen Sound	G. W. Morley	F. T. Egener	C. C. Middlebro'	C. L. Van Wyck
HALDIMAND...1	Cayuga	Helen Kinnear	R. F. Miller	Harrison Arrell, Victoriaforjudicial purposes) [K.C.]	Miss B. Spittal
HALIBURTON, PROV. CO. 7	Minden	(Annexed to	W. J. Robertson	W. I. Dick, K.C.	
HALTON...4	Milton	W. N. Munro	T. W. Solmes	B. C. Donnan	Miss L. Dewar
HASTINGS...8	Belleville	J. C. Anderson	W. N. Hill	D. E. Holmes	Miss E. A. Cooper
HURON...8	Goderich	T. M. Costello	L. D. MacCallum	L. A. McLennan	Miss F. Oshiro
KENORA DISTRICT...11	Kenora	E. C. Popham	A. Poulter	A. D. Bell	Miss Nora Ingram
KENT...2	Chatham	Henry E. Grosch	A. J. Johnston	H. M. Taylor	Miss M. Turville
LAMBTON...2	Sarnia	E. A. Shaunessy	G. R. McLennan	J. A. B. Dulmage	Miss J. Anderson
LANARK...10	Perth	F. W. Wilson	R. J. Gill	H. Atkinson	Mrs. E. M. Cork
LEEDS AND GRENVILLE 9	Brockville	M. B. Tudhope	J. L. Haycock	K. S. Ham [K.C.]	Miss Eileen Fox
LENOX AND ADD'GTON 8	Napanee	Jas. E. Madden	W. H. C. Villiers	E. H. Lancaster	Miss Welsh
LINCOLN...1	St. Cath'ines	J. G. S. Stanbury	W. C. Feil	E. L. Claridge	Miss Newman
MANITOULIN DISTRICT 12	Gore Bay	A. B. Curry	R. H. Beattie	C. C. Savage	Mr. R. L. Easdown
MIDDLESEX...2	London	Ian MacRae	W. B. Elliott	K. A. Mahaffy, Huntsville	Miss Marion Bird
MUSKOGA DISTRICT...5	Bracebridge	E. A. Wright			
NIPISSING DISTRICT...12	North Bay	J. A. S. Plouffe	A. B. Girard	E. A. Tilley	Miss J. Frizzell
NORFOLK...1	Simcoe	G. A. P. Brickenden	A. C. Pratt	W. E. Kelly, K.C.	Mrs. Ethel Welch
NORTHUMBERLAND & DURHAM 7	Cobourg	M. A. Miller	F. C. Richardson	Harry R. Deyman	Mrs. McGuire
ONTARIO...7	Whitby	D. B. Coleman	H. Bascom	A. C. Hall	W. R. Scott
OXFORD...2	Woodstock	E. W. Cross	A. A. Bishop	C. McKay	Miss Sylvia Reid
PARRY SOUND DISTRICT 5	Parry Sound	James B. Moon	J. E. Armstrong	A. G. Burbidge	Mrs. Kitty Shea
PEEL...4	Brampton	A. Cochrane	A. E. Sherman	A. G. Davis, K.C.	
PERTH...3	Stratford	H. D. Lang	L. H. Morgan	W. E. Goodwin	Miss Megan
PETERBORO'...7	Peterboro'	S. L. Smoke	J. A. Harstone	V. J. McElderry	J. J. Fleming
PRESMOTT & RUSSELL 10	L'Orignal	C. W. A. Marion	E. A. Johnson	W. R. Hall [K.C.]	Mrs. L. Lefebvre
PRINCE EDWARD...1	Pictou	W. S. Lane	H. J. Colliver	G. T. Walsley	
RAINY RIVER DIST. 11	Fort Frances	W. W. Crow	C. L. Sundin	N. L. Croome	L. J. Pearce
RENFREW...10	Pembroke	John T. Mulcaby	W. H. Gibson	H. B. Johnson, K.C.	Roger Sheedy
SIMCOE...5	Barrie	J. G. Harvie	Ernest C. Drury	F. A. Hammond	Miss R. E. Canning
STORMONT, DUNDAS AND GLENGARRY 9	Cornwall	G. E. Brennan	D. A. McNaughton	J. G. Harkness, K.C.	Mrs. L. Snetsinger
SUDBURY DISTRICT...12	Sudbury	Edmond Proulx	A. J. Manley	E. D. Wilkins, K.C.	Mr. A. Pomeroy
TEMISKAMING DIST. 12	Haileybury	J. B. Robinson	H. Clifford	W. H. Walter	H. R. Jenkins
THUNDER BAY DIST. 11	Port Arthur	A. H. Dowler	H. Thompson	P. V. Ibbetson	Mark H. Pearce
		T. M. Mulligan			
TORONTO CITY...7	See	County of York	D. J. Conover	J. W. McFadden	
VICTORIA...7	Lindsay	J. A. McGibbon	J. Forman	L. W. Jordan [K.C.]	Miss Ola Cook
WATERLOO...3	Kitchener	E. W. Clement	G. H. Gillies	W. P. Clement	Miss M. E. Matthews
WELLAND...1	Welland	H. E. Fuller	Victor L. Davidson	T. F. Forestell	Mr. Sim
WELLINGTON...3	Guelph	R. S. Clark	H. C. Waind	J. M. Kearns, K.C.	Mrs. A. M. Patterson
WENTWORTH...1	Hamilton	E. F. Lazier	A. C. Caldwell	H. F. McCulloch	Miss E. Woodman
		F. W. Schwenger		H. F. Brown	
				Asst. C.A.	
YORK...6	Toronto	James Parker	D. J. Conover	A. S. Winchester (Clerk)	A. G. Newell & Co.
		Ian M. Macdonell		J. W. McFadden	
		T. H. Barton		K.C., (C.A.)	
		A. E. Honeywell		W. O. Gibson	
		Frank Denton		F. I. Malone	
		J. Egerton		A. O. Klein	
		Asst. Loving		A. Armstrong	
		J. A. Shea	Asst. Crown Att'ys	C. L. Snyder	
		S. Factor		H. H. Bull	
		F. G. J. McDonagh		H. A. Sanders	

When the Officer's Post Office address is not given it is that of the County Town.

JUVENILE COURT JUDGES, ONTARIO

In the Province of Ontario the Juvenile Delinquents Act, 1908 (Canada) has been proclaimed in the following areas:

County or District	Judge	Date of Proclamation
Brant Co.	Judge D. J. Cowan... Brantford	Dec. 31, 1915
Carleton County	A. J. Fraser, Judge... J. P. Balharrie (Deputy)	July 24, 1909
Cochrane	E. R. Tucker (Mag.) Cochrane	Mar. 20, 1928
Dufferin	Judge W. T. Robb... Orangeville	Mar. 20, 1943
Grey	E. C. Spereman ... (Mag.) Owen Sound	Nov. 26, 1921
Haldimand	Judge Helen Kinnear	Apr. 8, 1922
Halton	K. M. Langdon (Mag.) Georgetown	Nov 23, 1946
Huron	A. F. Cook (Mag.) (Act'g) Stratford	May 20, 1922
Kenora	T. H. Wolfe (Mag.)	Nov. 25, 1944
Kent.	I. B. Craig (Mag.) Chatham	Feb. 5, 1944
Lincoln	J. G. S. Stanbury ... Co. Judge St. Catharines	July 21, 1923
Middlesex	D. B. Menzies (Mag.) London	Apr. 6, 1923
Nipissing	J. H. McCurry North Bay	Feb. 24, 1923
Norfolk	Judge G. A. P. Brickenden	Feb. 15, 1941
North'd & Durham	R. B. Baxter (Dep.) (Mag.)	Apr. 29, 1944
Oshawa.	F. S. Ebbs (Mag.)...	May 15, 1929
Oxford	L. M. Ball (Mag.) ..	June 3, 1944

Place	Judge	Date of Proclamation
Pt. Colborne.	J. B. Hopkins (Mag.) Niagara Falls	Oct. 10, 1925
Peterborough	W. R. Philp (Mag.) Peterboro	Aug. 31, 1946
Prescott & Russell	R. Labrosse (Mag.) Vankeek Hill	Oct. 2, 1943
Prince Edward	Judge W. S. Lane	Aug. 9, 1947
Sarnia	Judge M. A. Miller	Nov. 3, 1945
City		
Perth	A. F. Cook Stratford	May 26, 1914
Stormont, Dundas and Glengarry	P. C. Bergeron ... (Mag.) Cornwall	Mar. 24, 1923
Sudbury	E. C. Facer.....	Nov. 25, 1944
Temiskaming	S. Atkinson (Mag.) Haileybury	Oct. 10, 1914
Thunder Bay	B. J. McKittrick Port Arthur	Nov. 17, 1945
Toronto. (City)	H. S. Mott Ross D. Hossack.... K.C., (Deputy)	Nov. 7, 1911 Jan. 1, 1940
Waterloo County	H. R. Polson Pro Tem. Kitchener	Oct. 26, 1914
Welland County	Judge H. E. Fuller	Sept. 15, 1945
Wellington	C. L. Austen Guelph	Aug. 10, 1946
Wentworth	H. A. Burbidge.... K.C. (Mag.) Jas. McKay, (Dep.) D. M. Brodie J. A. Hanrahan, Dep. Juvenile Judge, Windsor	Jan. 20, 1923 Feb. 23, 1921
Windsor, Walkerville and Ford.		
York	Douglas Webster ... 57 Adelaide St. E. Toronto	June 30, 1931

BOARDS OF COMMISSIONERS OF POLICE

There shall be for every city, and there may be constituted by the Council thereof for every town having a magistrate, a Board of Commissioners of Police.

The Board shall consist of the mayor, a judge of the county or district court of the county or district in which the city or town is situate, and the magistrate.

There are Police Commissions in the following places:—

Barrie	Etobicoke	Kingston	Ottawa	St. Thomas	Timmins
Belleville	Fort Erie	Kitchener	Owen Sound	Sarnia	Toronto
Brantford	Ft. Frances	Listowell	Pembroke	Sault Ste. Marie	Trenton
Brockville	Ft. William	Mimico	Peterboro	Smith's Falls	Welland
Chatham	Galt & Preston	Nepaan	Picton	Stratford	Windsor
Cornwall	Guelph	Niagara Falls	Port Arthur	Woodstock	
Township	Hamilton	North Bay	Scarboro Tp.	York County	
Eastview	Hespeler		St. Catharines	York Township	
East York Tp.			Teck Tp.		

COUNTY COURT JUDICIAL DISTRICTS.

1—Lincoln, Welland, Haldimand, Norfolk, Brant, Wentworth.

2—Essex, Kent, Elgin, Middlesex, Lambton, Oxford.

3—Perth, Huron, Waterloo, Wellington.

4—Dufferin, Bruce, Grey, Halton, Peel, Simcoe.

5—Muskoka, Parry Sound.

6—York.

7—Ontario, Victoria, Haliburton, Northumberland and Durham, Peterboro.

8—Hastings, Prince Edward, Lennox and Addington, Frontenac.

9—Stormont, Dundas and Glengarry, Leeds and Grenville.

10—Prescott & Russell, Carleton, Renfrew, Lanark.

11—Thunder Bay, Kenora, Rainy River.

12—Algoma, Sudbury, Manitoulin, Nipissing, Temiskaming and Cochrane.

"Each County Court or District Court Judge in Ontario is required to hold any of the courts and to perform any other duty as judge of the above county court district of which the county or district to which he was appointed forms a part."

COUNTY CLERKS, ONTARIO

(See also County Court Clerks on page 390)

Unless otherwise noted, address to County Town, page 389

Populations of counties cover assessed populations, rural and urban, including cities and separated towns according to Annual Report of Dept. of Municipal Affairs issued in 1947.

†The County Judge acts as Clerk in Districts.

COUNTY OR DISTRICT WITH POPULATION	†CLERK	COUNTY OR DISTRICT WITH POPULATION	†CLERK	COUNTY OR DISTRICT WITH POPULATION	†CLERK
ALGOMA		KENT .....64014	W. M. Abraham	PERTH..... 47223	F. W. Armstrong
BRANT .....56110	R. E. W. Lawrason	LAMBTON .....56174	J. A. Huey	PETERBORO'..48630	Mrs. J. A. Spurway
BRUCE .....37593	David Forrester	LANARK .....31231	N. R. Darou	PRESMOTT&RUSSELL	Isidore Rouleau
CARLETON 210977	Miss H. E. Paisley P.O.			40516	
	Coldrey	LEEDS & GRENVILLE	W. R. Johnson	PRINCE EDWARD...	C. G. Rutter
COCHRANE		48088		14932	(Acting)
DUFFERIN ...13221	W. H. Hunter	LENNOX & ADDING'N	W. S. Wilson	RAINY RIVER.....	
		16323		RENFREW....51426	Arthur Collins
ELGIN .....44573	J. D. Thomson	LINCOLN .....67694	W. H. Millward		
ESSEX .....187121	W. P. Coyle			SIMCOE .....82042	J. T. Simpson
FRONTENAC ..51337	R. A. Hamilton	MANITOULIN.....		STOR. DUN. & GLEN.	A. K. MacMillan
		123086	W. A. Sutherland	69024	
GREY .....54431	Mrs. A. M. Rutherford	MUSKOKA DISTRICT.		SUDBURY	
				THUNDER BAY.....	
HALDIMAND ..19787	H. Arrell, K.C.	NIPISSING		TIMISKAMING	
HALIBURTON ..5554	E. A. Rogers	NORFOLK .....33215	D. C. Porter	VICTORIA .....22 62	Frank Weldon
HALTON .....23480	Wm. Deans	NORTHUM.&DUR'N	E. L. MacNaughtan		
		49666		WATERLOO ....97807	C. H. A. Stager
HASTINGS ...59288	E. S. Denyes	ONTARIO .....61362	R. D. Ruddy	WELLAND .....98138	A. J. Babion
HURON .....40127	N. W. Miller,	OXFORD .....49093	L. K. Coles	WELLINGTON .55026	J. F. Beattie,
KENORA				Fergus	
		PARRY SOUND.....		WENTWORTH 211412	Allan F. Stewart
		PEEL .....30876	David Wilson	YORK..... 974139	Hilda M. Meyrick

REGISTRARS OF DEEDS, ONTARIO

Inspector of Registry Offices—H. H. Donald, K.C., Parliament Bldgs., Toronto

COUNTIES, &C.	REGISTRARS	COUNTIES, &C.	REGISTRARS	COUNTIES, &C.	REGISTRARS
ALGOMA	E. L. DeCourcy,	KINGSTON & FRONTENAC	W. J. Gibson, Kingston	PETERBORO'...	J. R. Corkery, Peterboro
BRANT A. Graham, Brantford		LAMBTON	N. L. LeSueur, Sarnia	PORT ARTHUR	W. A. Elliott
BRUCE J. C. Busby, Walkerton		LANARK, N.R.	James Savage, Almonte (acting)	PRESMOTT	J. L. Rochon, L'Orignal
CARLETON	T. V. Flanagan, Ottawa			PR. EDWARD	J. V. Graydon, Picton
COCHRANE	J. A. A. Duranceau	" S.R.	W. McK. Rogers, Perth	RAINY RIVER	N. L. Croome
	Cochrane				Fort Frances
DUFFERIN	F. J. Patterson, Ora'geve's	LEEDS	T. R. Gray, Brockville	RENFREW	Geo. W. Campbell,
DUNDAS	H. Johnston, Morrisburg	LENNOX & AD.	G. S. Reid, Napanee		Pembroke
DURHAM E.R.	Hugh Cameron, Port Hope	LINCOLN	W. D. Fairbrother,	RUSSELL....	M. Stanley, Russell
" W.R.	Hugh Cameron,		St. Catharines	SIMCOE	G. O. Cameron, Barrie
	Bowmanville	LONDON (C.)..	W. F. Hungerford,	STORMONT	J. A. Phillips, Cornwall
ELGIN	H. J. Davis, St. Thomas		London	SUDBURY	B. St. Pierre, Sudbury
ESSEX	Paul Poisson, M.D., M.C. Windsor.	MANITOULIN.	W. C. Fell, Gore Bay	TEMISKAMING	P. J. Knox, Haileybury
		MIDDLESEX	O. M. Morris, London	Dis.	
Ft. WILLIAM	J. N. Gillespie, Ft. Wm.	" & N		THUNDER	W. A. Elliott, Pt. Arthur
FRONTENAC	W. J. Gibson, Kingston	" W	H. L. Bechill, Glenoe	BAY DIS..	
GLENGARRY	S. O'Connor, Alexandria	MUSKOKA DIS	W. E. Towns	TORONTO....	I. T. Strachan,
GRENVILLE	J. G. Langstaff, Prescott		Bracebridge		90 Albert St.
GREY, N.R.	Dr. G. H. Holmes,	NIPISING DIS	G. R. Brady, K.C., N. Bay	VICTORIA ...	D. McQuarrie, Lindsay
	Owen Sound	NORFOLK	D. Gilbertson, Simcoe	WATERLOO ...	G. V. Hilborn, Kitchener
HALDIMAND..	H. McKeonnie, Durham	NORTHUM. E.R.		WELLAND	M. Vaughan, Welland
HALIBURTON ..	E. E. May, Cayuga	" W.R.	F. J. Slade, Cobourg	WELLS'N, N.R.	J. J. McDonald
HALTON	E. E. McElwain, Minden	ONTARIO	A. W. Bell, Whitby	" S&C	Arthur
HASTINGS ...	Miss M. B. Field, Milton	OTTAWA (C.)..	R. D. Bray, Ottawa	WENTWORTH	J. B. Morrison, Guelph
HURON	R. J. S. Dewar, Belleville	OXFORD	W. L. MacWhinnie		W. H. Lovering,
	J. M. Roberts		Woodstock		Hamilton
	Goderich	P. SOUND DIS.	J. H. Tully, Parry Sound	YORK E & W.R.	W. I. Hearst
KENORA DIST	Mrs. E. A. Cunningham,	PEEL	S. Beatty, Brampton		60 Richmond St. E.,
	Kenora	PERTH	G. D. L. Rice, Stratford	" N.R....	Toronto
KENT	M. Huffman, Chatham				R. L. Boag, Newmarket

DIVISION COURTS AND CLERKS, ONTARIO

INSPECTOR OF LEGAL OFFICES—H. H. DONALD, K.C., PARLIAMENT BLDG., TORONTO
 ASSISTANT INSPECTOR—H. C. MOORE.

NOTE.—Address Clerk of — (Giving number of Court) at — (giving Address.) For Copy of Division Court Boundaries apply to the Inspector of Legal Offices (see name above,) Toronto.

ALGOMA DISTRICT

- I. Percy E. Day St Ste. Marie
 II. Wm. White.....Bruce Mines
 III. T. E. Hill.....Thessalon
 VI. J. C. Martin
 Richard's Landing
 VII. John Carlyle..... Blind River

BRANT

- I. F. J. Calbeck.....Brantford
 II. J. B. Appleby.....Paris
 III. G. F. Glaves.....St. George
 IV. J. P. Fraser.....Burford
 V. E. M. Edy.....Oakland

BRUCE

- I. A. J. Brown.....Walkerton
 II. John Good.....Teeswater
 III. E. A. Henry.....Kincardine
 IV. E. D. Elwes.....Paisley
 V. John J. Chapman.....Port Elgin
 VII. J. R. VanDusen.....Tara
 VIII. Geo. W. Taylor.....Wiarton
 XI. E. H. Agnew.....Lucknow
 XII. H. Willoughby.....Chesley

CARLETON

- I. Thos. W. O'Neill,
 74 Sparks St., Ottawa
 III. J. W. Humphries.....Carp
 IV. J. W. Dickson.....Galeton
 V. J. H. Taylor.....North Gower
 VII. E. A. Mason,
 48 Sparks St., Ottawa

COCHRANE

- I. J. L. deBlois.....Cochrane
 II. E. H. Hill.....Timmins
 III. John Cole.....Matheson
 IV. G. Desloges.....Kapuskasing
 V. P. O. Brosseau.....Hearst
 VI. W. J. Kenney.....Ansonville

DUFFERIN

- I. Walter C. Hopkins,Orangeville
 II.....Shelburne
 V. Miss N. M. Foster (Acting)
 Grand Valley

ELGIN

- I. Edmond C. Monteith.....Aylmer
 III. F. R. Palmer.....St. Thomas
 IV. A. McCallum.....Dutton

ESSEX

- II. R. W. Kenyon.....Amherstburg
 III. J. E. Burrows.....Kingsville
 V. W. E. Selkirk.....Leamington
 VII. Mrs. A. Wilkinson.....Belle River
 VII. L. A. Deziel.....Windsor
 VIII. H. R. Johnston.....Essex
 IX. F. E. Buchanan.....Comber

FRONTENAC

- I. Miss G. L. Jenkin...Kingston
 IV. H. W. Asselstine.....Verona
 VI. Geo. A. Allen,
 Sharbot Lake

GREY

- I. Geo. A. Wakeford, Owen Sound
 II. Peter Ramage.....Durham
 III. Mrs. W. H. Chapple (Acting)
 Meaford
 IV. W. I. Field.....Clarksburg
 V. James A. Richards.....Flesherton
 VI. Allan Findlay.....Chatsworth
 VII. D. D. Brigham.....Hanover
 VIII. W. J. Sherring.....Markdale

HALDIMAND

- I. Miss H. J. McGregor,Caledonia
 II. G. L. Marshall.....Cayuga
 III. L. E. Weir.....Dunnville
 IV. G. W. Slack.....Hagersville

HALIBURTON

- I. E. A. Rogers.....Minden
 II. A. G. Schofield.....Haliburton
 IV. A. E. Boyce.....Tory Hill

HALTON

- I. Chas. Laundon.....Milton
 II. J. H. Chambres.....Oakville
 III. E. C. Thompson.....Georgetown
 IV. Wilfred Coles.....Acton
 VI. C. D. Bull.....Burlington

HASTINGS

- I. G. M. Davison.....Belleville
 II. J. F. Whitmore.....Coe Hill
 IV. A. C. Blakely.....Tweed
 V. J. E. O'Donnell.....Stirling
 VI. E. T. Nayler.....Madoc
 VII. Mrs. M. M. Babcooke Deseronto
 VIII. W. N. Simmons.....Frankford
 IX. O. W. Pierce.....Trenton
 X. Geo. Hartley.....Marmora
 XI. M. J. Flynn.....Maynooth
 XII. Balfour Vader.....Bancroft

HURON

- I. J. N. Kernighan.....Goderich
 II. E. C. Chamberlain.....Seaforth
 III. H. T. Rance.....Clinton
 IV. Allan A. Lamont.....Brussels
 V. Geo. W. Lawson.....Exeter
 VIII. F. A. Templeman (Acting)
 Wingham
 IX. Thomas Brown.....Wroxeter
 X. A. J. Kalbfleisch.....Zurich
 XI. F. W. Morlock.....Creditor
 XII. Bernard Hall.....Blyth

KENORA

- I. L. D. McCallum (Act'g) Kenora
 III. J. E. Gibson.....Dryden
 IV. James E. Cole.....Sioux Lookout

KENT

- I. P. K. Morley.....Chatham
 II. H. P. Stennett.....Ridgetown
 III. H. E. Wells.....Dresden
 IV. Walter Nudds.....Blenheim
 V. G. F. Glassford.....Wallaceburg
 VI. I. A. MacLean.....Bothwell
 VII. Mrs. H. G. Williams.....Tilbury

LAMBTON

- I. John J. Langan.....Sarnia
 II. Carl A. Class.....Watford
 III. R. D. Bodkin.....Florence
 V. H. J. Pettypiece.....Forest
 VI. F. C. Gibson.....Thedford
 VIII. Wm. C. Gould.....Petrolia
 IX. Thomas Allison.....Alvinston

LANARK

- I. J. H. Devlin.....Perth
 II. E. J. Tennant.....Lanark
 III. W. H. Matthews,Carleton Place
 IV. J. A. Blackburn.....Smith's Falls
 V. O. A. McPhail.....Almonte

LEEDS AND GRENVILLE

- I. H. H. Webb.....Brockville
 II. F. B. Robinson.....Prescott
 III. C. Sine.....Gananoque
 IV. M. E. Waterson.....Kemptville
 V. M. G. Corbett.....Merrickville
 VI. W. W. Phelps.....Delta
 VII. Isaac Lockwood.....Toledo
 IX. Edward J. Purcell.....Athens
 XII. G. G. Root.....Mallorytown

LENNOX AND ADDINGTON

- I. E. J. Pollard.....Napanee
 VII. H. A. Reynolds.....Tamworth
 VIII. H. Hasler.....Flinton
 IX. Charles F. Stein.....Denbigh

LINCOLN

- II. E. L. Snyder.....St. Catharines
 V. B. A. Smith.....Grimsby

MANTOULIN

- I. W. C. Fell.....Gore Bay
 II. W. A. Sims.....Little Current
 III.....Mantowaning

DIVISION COURTS AND CLERKS, ONTARIO—Continued

MIDDLESEX

- I. W. P. Simpson
 Richmond Bldg....London
 II. A. G. Cameron.....Parkhill
 III. Jos. Murray.....Lucan
 IV. G. W. Ashby.....Delaware
 V. S. G. Humphries.....Glencoe
 VI. Cecil Dennis.....Strathroy
 VII. H. McIntyre.....Dorchester

MUSKOKA DISTRICT

- I. W. H. Smart.....Bracebridge
 II. J. B. Lindsell.....Gravenhurst
 III. A. W. Plowright.....Huntsville

NIPISSING DISTRICT

- I. L. R. Vannier.....Sturgeon Falls
 II. C. A. Fink.....Mattawa
 III. J. J. Dennis.....North Bay

NORFOLK

- I. H. W. Jones.....Simcoe
 II. J. E. Wright.....Waterford
 IV. Arnold Aldrich.....Delhi
 VI. A. A. Foy.....Port Rowan
 VII. C. S. Burger.....Fairground
 VIII. W. E. Wicker.....Port Dover

NORTHUMBERLAND AND DURHAM

- I. C. W. B. Tait.....Bowmanville
 II. Miss I. M. Rinch.....Newcastle
 III.....Port Hope
 V. Mrs. Marion Ewart.....Cobourg
 VIII. E. C. Brown.....Brighton
 IX. W. Grant Allen.....Warkworth
 X. Edward Nelson.....Wooler
 XI. J. M. Bygott.....Campbellford

ONTARIO

- I. Wm. Cooke (Act'g).....Whitby
 II. Thos. Gregg.....Claremont
 III. G. R. Davey.....Port Perry
 IV. G. A. Linton.....Uxbridge
 V. Scott Brandon.....Cannington
 VI. F. R. McMillan.....Beaverton
 VIII. R. B. Smith.....Oshawa

OXFORD

- I. W. Charles Orum.....Woodstock
 II. L. E. Peterson.....Dumbo
 III. John A. McKay.....Embro
 IV. Fred'k Snell.....Norwich
 V. R. S. Clark.....Ingersoll
 VI. H. Berry.....Tillsonburg
 VII. Chas. J. Kaufman.....Tavistock

PARRY SOUND DISTRICT

- I. W. J. Rightmyer.....Parry Sound
 IV. Jos. Hilliar.....Burk's Falls
 VI. L. G. Phillips.....Powassan
 VII. F. W. Hosking.....South River

PEEL

- I. T. W. Thomson.....Brampton
 II. D. E. Rowbotham.....Cooksville
 III. Douglas Pattullo.....Caledon

PERTH

- I. Jas. Stewart.....Stratford
 II. J. T. Levy.....Mitchell
 III. A. A. Donnell.....St. Mary's
 V. J. Ed. Weir.....Milverton
 VI. Miss O. I. Heibein.....Listowel

PETERBOROUGH

- I. F. D. M. Hammond
 Peterborough
 II. J. J. Stewart.....Norwood

PRESCOTT AND RUSSELL

- II. R. W. Morrison.....Vankleek Hill
 IV. Fern. Lapensée.....Plantagenet
 V. John McMillan.....Cumberland
 VI. H. G. Roy.....Embrun
 VII. Mrs. M. A. Roy.....Hawkesbury
 VIII. Edgar Keough.....Fournier
 IX. J. D. Presault.....Lefavre
 X. L. Regnier.....Rockland
 XI. J. L. Quesnel.....Casselman

PRINCE EDWARD

- I. H. R. Way.....Picton
 V. A. E. Marvin.....Wellington

RAINY RIVER

- I. Mrs. C. E. Hollands
 Port Frances
 II. E. T. McComb.....Emo
 III. Murray Johnson.....Rainy River

RENFREW

- I. A. Collins.....Pembroke
 II. Jas. Bennie.....Beachport
 III. Andrew J. Devine.....Renfrew
 IV. J. W. C. Tierney.....Arnprior
 V. L. B. O'Reilly.....Eganville
 VI. Hugh G. McGinn.....Cobden
 VII. P. J. Harrington.....Killaloe

SIMCOE

- I. W. McC. Dinwoody.....Barrie
 II. C. W. Jackson.....Bradford
 III. W. S. Robinson.....Beeton
 IV. W. F. Toner.....Collingwood
 V. Thomas C. Craig.....Craighurst
 VI. A. E. Smith.....Orillia
 VII. Mrs. R. Carter (Act'g)
 New Lowell
 VIII. D. J. Gallagher.....Alliston
 X. C. M. Robinson.....Coldwater
 XI. J. A. Clarkson.....Midland

STORMONT, DUNDAS AND GLENGARRY

- II. P. J. Morris.....Alexandria
 III. J. F. Denny.....Cornwall
 IV. A. A. Morrison.....Wales
 V. M. A. Campbell.....Morrisburg
 VI. W. E. Fitzsimmons.....Iroquois
 VII. Ed. Bush.....Hallville
 VIII. A. M. McDougall.....Finch
 X. P. S. Boyd.....Chesterville
 XI. M. MacLeod.....Moose Creek
 XII. Mrs. Jean Munroe.....Maxville

SUDBURY DISTRICT

- I. D. Cameron.....Sudbury
 III.....Webbwood
 IV. Robert H. Wilson.....Warren
 V. Mrs. M. E. Morris.....Chapleau

TIMISKAMING DISTRICT

- I. H. R. Jenkins.....Haileybury
 II. J. H. Brown.....New Liskeard
 III. Arthur J. Catt.....Englehart
 IV. W. J. Cook.....Kirkland Lake
 V. Mrs. A. Mageau.....Larder Lake

THUNDER BAY DISTRICT

- I. Phyllis C. Mitchell.....Pt. Arthur
 II. W. L. Wade.....Nipigon
 III. J. O. Bailey.....Fort William
 IV. C. C. Skinner.....Schreiber
 V. L. Dreany.....Geraldton

VICTORIA

- II. John Stewart.....Fenelon Falls
 V. Wesley Mason.....Lindsay

WATERLOO

- I. C. Pequegnat.....Kitchener
 II. H. G. Marshall.....Preston
 III. Mrs. H. G. Clarke.....Galt
 IV. Lorne Ritz.....New Hamburg
 V. J. Heinbuch.....Linwood
 VI. O. A. Huehn.....Conestogo

WELLAND

- I. H. J. Reilly.....Welland
 III. G. E. Brent.....Fort Erie N.
 IV. E. M. McMurray,
 Niagara Falls
 V. D. J. C. Munro.....Thorold
 VI. A. P. McAvoy.....Port Colborne

WELLINGTON

- I. R. D. Stewart.....Guelph
 II. W. Alexander Nicoll.....Puslinch
 IV. J. F. Beattie.....Fergus
 V. Ewart Speirs.....Erin
 VII. B. R. Amy.....Drayton
 VIII. G. F. Smith.....Arthur
 X. C. L. Eady.....Harriston
 XI. B. R. Morrison.....Mount Forest

WENTWORTH

- I. Miss K. M. White, 49 Main St. E.
 Hamilton
 II. J. A. Dickson.....Dundas
 III. M. Williamson.....Waterdown
 IV. Arthur R. Manner.....Lynden
 IX. Robt. C. Gardner,
 Court House, Hamilton

YORK

- I. Miss F. M. Flanagan,
 Toronto (City Hall)
 II. A. P. Graham.....Markham
 III. J. R. Herrington, Richmond Hill
 IV. Fred Thompson.....Newmarket
 V. M. O. Tremayne.....Sutton
 VI. Wm. H. Taylor.....Aurora
 VII. C. F. Lewis.....Woodbridge
 VIII. J. C. McFarlane
 (2881 Dundas St. W.) W. Toronto
 IX. W. T. Kenry (299 Main St.)
 Birch Cliff
 XI. G. D. Thomas, 238 Lake Shore
 Rd., Mimico

MAGISTRATES

PROVINCE OF ONTARIO

NOTE:—This list is revised to Dec. 1, 1947. Changes may have been made since that date.

DISTRICT No. 1

ESSEX, KENT, AND LAMBTON

C. S. Woodrow.....Sarnia
I. B. Craig.....Chatham

WINDSOR

A. W. MacMillan.....Windsor
J. A. Haurahan.....Windsor

DISTRICT No. 2

ELGIN, MIDDLESEX, OXFORD, PERTH, HURON

R. G. Groom.....Woodstock
E. D. Smith.....St. Thomas
A. F. Cook.....Stratford
J. W. Morley.....Exeter

LONDON

D. B. Menzies.....London
E. J. R. Wright.....London

DISTRICT No. 3

BRUCE, GREY, DUFFERIN, WELLINGTON

F. Watt, Senior.....Guelph
O. McEivis.....Walkerton
E. C. Sperman.....Owen Sound

DISTRICT No. 4

BRANT, WATERLOO, NORFOLK

H. R. Polson.....Kitchener
E. D. Smith.....St. Thomas
H. P. Innes.....Simcoe

BRANTFORD

R. J. Gillen.....Brantford

DISTRICT No. 5

WENTWORTH, HALDIMAND, LINCOLN, WELLAND

J. B. Hopkins.....Niagara Falls
J. H. Campbell.....St. Catharines
S. E. Buck, Deputy.....Hagersville

HAMILTON

H. A. Burbridge.....Hamilton
H. Burville, Deputy, Pro-tem.....Hamilton

DISTRICT No. 6

YORK, HALTON, PEEL

O. M. Martin.....57 Adelaide St. E., Toronto
O. S. Hollinrake.....Mimico
K. M. Langdon.....Georgetown
F. C. MacDonald, Deputy.....Beaverton
T. H. Moorhead, Deputy.....Brampton

TORONTO

R. J. Browne.....City Hall, Toronto
A. L. Tinker.....City Hall, Toronto
F. C. Gullen.....City Hall, Toronto
J. L. Prentice.....City Hall, Toronto
S. T. Bigelow.....Toronto
H. S. Mott.....Toronto
R. Hossack.....Toronto
J. E. Pritchard, Deputy.....Toronto
Lorne Stewart, Deputy.....Toronto
R. P. Locke, Deputy.....Toronto
D. Webster, Deputy.....Toronto

DISTRICT No. 7

ONTARIO, SIMCOE, MUSKOKA

G. R. Foster.....Barrie
K. A. Cameron.....Orillia
F. S. Ebbs.....Oshawa
R. Thomas, Deputy.....Bracebridge

DISTRICT No. 8

NORTHUMBERLAND-DURHAM, PETERBORO,
VICTORIA, HALIBURTON

W. R. Philp.....Peterboro
R. B. Baxter.....Port Hope
E. A. Gee.....Lindsay

DISTRICT No. 9

HASTINGS, LENNOX-ADDINGTON, FRONTENAC
PRINCE EDWARD

T. Y. Wills.....Belleville
J. B. Garvin.....Kingston
J. L. Lloyd.....Northbrook
A. B. Collins, Deputy.....Belleville

DISTRICT No. 10

RENFREW, LANARK, CARLETON

A. R. M. O'Connor.....Ottawa
W. K. M. McGregor.....Pembroke
D. C. Smith.....Smith's Falls
A. J. Fraser, Deputy.....Ottawa
R. A. Jamieson, Deputy.....Almonte

OTTAWA

G. E. Strike.....Ottawa
Joachim Sauvé, Deputy.....Ottawa

DISTRICT No. 11

LEEDS AND GRENVILLE, DUNDAS

G. A. Wright, Senior.....Brockville
G. D. Loucks, Deputy.....Kemptville

DISTRICT No. 12

GLEN GARRY, PRESCOTT-RUSSELL, STORMONT

Raoul Labrosse, Senior.....Vankleek Hill
P. C. Bergeron.....Cornwall
J. S. Latchford, Deputy.....Cornwall

DISTRICT No. 13

COCHRANE, TEMISKAMING

S. Atkinson, Senior.....Haileybury
E. R. Tucker.....Cochrane
S. C. Platus (pro tem).....Timmins

DISTRICT No. 14

NIPISSING, EAST PORTION OF PARRY SOUND
M. G. Gould.....North Bay

DISTRICT No. 15

SUDBURY, MANITOULIN, WEST PORTION OF
PARRY SOUND

W. F. Woodliffe.....Sudbury
W. M. Cooper.....Sudbury
W. J. Golden.....Little Current
G. J. McArthur, Deputy.....Blind River
E. C. Facer, Deputy.....Sudbury

DISTRICT No. 16

ALGOMA

Jas. McEwen.....Sault Ste. Marie

DISTRICT No. 17

THUNDER BAY, KENORA, PATRICIA

T. H. Wolfe.....Kenora
C. D. LeMay.....Ft. William
W. H. Russell, Deputy.....Port Arthur

DISTRICT No. 18

RAINY RIVER

H. L. Cruso.....Fort Frances

For BOARDS OF COMMISSIONERS OF POLICE, see page 388

INCORPORATED CITIES, TOWNS AND VILLAGES, ONTARIO

Cities in heavy type; Towns marked Tn; balance are Villages. See note re Municipalities on page 386. (For populations, see pp. 88 et seq.)

CITIES, TOWNS VILLAGES	COUNTY	CLERK AND P. O. ADDRESS	TREASURER AND P. O. ADDRESS	CITIES, TOWNS VILLAGES	COUNTY	CLERK AND P. O. ADDRESS	TREASURER AND P. O. ADDRESS
Acton	Huron	C. F. Leatherland, Acton	J. M. Geachie, Acton	Capreol, Tn.	Sudbury Dist.	P. R. Studer, Capreol	P. R. Studer, Capreol
Alisa Craig	Midlesex	J. T. Stephenson, Alisa Craig	J. T. Stephenson, Alisa Craig	Cardinal	Grenville	J. C. Sim, Cardinal	J. C. Sim, Cardinal
Alexandria Tn.	Glengarry	P. A. Charlebois, Alexandria	P. A. Charlebois, Alexandria	Carleton Pl. Tn	Lanark	W. P. Patie, Carleton Place	W. P. Patie, Carleton Place
Alliston, Tn.	Simcoe	G. J. Whiteside, Alliston	G. J. Whiteside, Alliston	Casselman	Renfrew	J. L. Quesnel, Casselman	J. A. Charlebois, Casselman
Almonte, Tn.	Lanark	Robert France, Almonte	Robert France, Almonte	Cayuga	Haldimand	E. B. Davis, Cayuga	E. B. Davis, Cayuga
Alvinston	Lambton	Mrs. S. Lucas, Alvinston	J. Selman, Alvinston	Charlton Tn.	Thimisk'g D.	J. A. Hough, Charlton	J. A. Hough, Charlton
Amherstburg Tn	Essex	L. J. Pettylee, Amherstburg	L. J. Pettylee, Amherstburg	Chatham	Thimisk'g D.	Mrs. M. S. Mack, Chatham	Mrs. M. S. Mack, Chatham
Arcona	Lambton	A. Lucas, Arcona	D. D. Hunsley, Arcona	Chatham Tn.	Grey	A. Findlay, Chatham	A. Findlay, Chatham
Arnprior, Tn	Renfrew	W. J. Thompson, Arnprior	W. J. Thompson, Arnprior	Chelmsford Tn	Sudbury Dist.	H. J. Graton, Chelmsford	H. J. Graton, Chelmsford
Arthur	Wellington	A. L. Pinder	C. B. Greig, Arthur	Chestery, Tn.	Bruce	W. W. Grabb, Chesley	W. W. Grabb, Chesley
Aurora, Tn.	Leeds	G. W. Lee, Aurora	A. M. Eaton, Athens	Chippawa	Dundas	H. C. Hummel, Chelmsville	H. C. Hummel, Chelmsville
Aylmer, Tn	Elgin	H. N. Clark, Aurora	H. N. Clark, Aurora	Clifford	Welland	R. T. N. Callan, Chippawa	R. T. N. Callan, Chippawa
Aylmer	Waterloo	John S. Foy, Aylmer	John S. Foy, Aylmer	Clinton, Tn.	Wellington	E. Eckenwille, Clifford	E. Eckenwille, Clifford
Bala, Tn	Muskoka	G. S. Dalrymple, Ayr	J. S. Dalrymple, Ayr	Cobalt, Tn.	Huron	M. T. Cortess, Clinton	M. T. Cortess, Clinton
Bancroft	Hastings	Fred W. Sutton, Bala	Fred W. Sutton, Bala	Coburn, Tn.	Thimisk'g Dist.	C. Vezina, Cobalt	C. Vezina, Cobalt
Barrie, Tn	Simcoe	Arthur W. Smith, Barrie	Arthur W. Smith, Barrie	Cochrane, Tn.	Renfrew	E. B. Farr, Cobden	E. B. Farr, Cobden
Barry's Bay	Renfrew	J. Richardson, Barry's Bay	J. Richardson, Barry's Bay	Cochrane, Dist.	Northumb'g D.	E. J. MacVittie, Cochrane	E. J. MacVittie, Cochrane
Bath	Lennox	H. N. Hawley, Bath	G. L. Hawley, Bath	Cochrane, Tn.	Northumb'g D.	W. W. D. McGlenon, Colborne	W. W. D. McGlenon, Colborne
Beaconsfield	Simcoe	E. N. Reid, Beaconsfield	E. N. Reid, Beaconsfield	Coldwater	Simcoe	C. Martin, Coldwater	C. Martin, Coldwater
Beaconsfield	Ontario	F. R. McMillan, D. Beaverton	F. R. McMillan, D. Beaverton	Collingwood Tn	Simcoe	J. H. Fawcett, Collingwood	J. H. Fawcett, Collingwood
Belle River	Essex	W. S. Robinson, Beeton	W. S. Robinson, Beeton	Coniston, Tn.	Sudbury	D. Arcey Olivier, Coniston	D. Arcey Olivier, Coniston
Bellefleur	Hastings	Raymond Sauve, Belle River	C. W. Gauchier, Belle River	Cop' er Cliff Tn	Sudbury Dist.	R. M. Thomas, Copper Cliff	R. M. Thomas, Copper Cliff
Blenheim, Tn.	Kent	J. Wilfred Holmes, Belleville	H. B. Stock, Belleville	Cornwall	Stormont	E. B. Brownridge, Cornwall	O. Lann, Cornwall
Blind River Tn.	Algonia Dist.	G. C. Shillington, Blenheim	L. Rose, Blenheim	Courtville	Lambton	E. G. Kremer, Courtville	E. G. Kremer, Courtville
Bloomfield	Prince Edw'd	M. F. Dyke, Blind River	M. F. Dyke, Blind River	Cresmore	Simcoe	John M. Hood, Cresmore	E. A. C. Branch, Cresmore
Blyth	Huron	Chas. H. Fraleigh, Bloomfield	Chas. H. Fraleigh, Bloomfield	Crystal Beach	Welland	J. O. Page, Crystal Beach	E. A. Buck, Crystal Beach
Bobaycon	Victoria	G. Elliott, Blyth	Mrs. L. Durward, Blyth	Delhi	Norfolk	J. W. Barnard, Delhi	J. W. Barnard, Delhi
Bolton	Peel	W. C. Grant, Bobaycon	W. C. Grant, Bobaycon	Deloro	Hastings	C. R. Quinn, Deloro	C. R. Quinn, Deloro
Bonfield, Tn.	North York	Herb. Elliott, Bolton	Herb. Elliott, Bolton	Deseronto, Tn.	Wellington	Frank Brandor, Deseronto	Frank Brandor, Deseronto
Bothwell, Tn.	Kent	E. LeFebvre, Bolton	I. G. O'Connor, Bolton	Dryden	Wellington	E. J. Kyle, Dresden	E. J. Kyle, Dresden
Bowmanville, Tn.	Durham	A. J. Brown, Bothwell	Frank West, Bothwell	Dryden, Tn.	Kenora Dis.	W. H. Hambleton, Dryden	W. H. Hambleton, Dryden
Bracebridge Tn	Muskoka Dis.	A. J. Lytle, Bowmanville	A. J. Lytle, Bowmanville	Dundas	Grey	Mrs. E. G. Robinson, Dundalk	W. L. Soper, Dundalk
Bradford	Simcoe	W. Richards, Bracebridge	W. Richards, Bracebridge	Dundas, Tn.	Wellington	C. F. Nunn, Dundas	C. F. Nunn, Dundas
Brasbridge	Simcoe	Miss M. Davey, Bradford	Miss M. Davey, Bradford	Dunnville, Tn.	Haldimand	Victor B. Collins, Dunnville	Manford Schier, Dunnville
Brampton, Tn	Peel	A. L. Paterson, Brampton	A. L. Paterson, Brampton	Durham, Tn.	Grey	G. T. Greenwood, Durham	G. T. Greenwood, Durham
Brantford	Brant	E. A. Burton, Brantford	E. A. Danby, Brantford	Dutton, Tn.	Elgin	W. M. Blain, Dutton	Z. Maccaul, Dutton
Brighton	Northumb'g D.	O. L. Morrow, Brighton	O. L. Morrow, Brighton	Eastview, Tn.	Carleton	J. A. Casault, Eastview	J. A. Casault, Eastview
Brockville, Tn	Leeds	Miss E. H. Doyle, Brockville	Miss E. H. Doyle, Brockville	Eganville	Renfrew	Mrs. L. L. Freitag, Eganville	Mrs. L. L. Freitag, Eganville
Bruce Mines Tn	Algonia Dis.	E. A. Killins, Bruce Mines	E. A. Killins, Bruce Mines	Elmire, Tn.	Warwick	D. E. Wade, Elmira	L. E. O'Neill, Elmira
Buck's Falls	Huron	G. R. Campbell, Brussels	G. R. Campbell, Brussels	Elora	Wellington	W. C. Murray, Elora	W. C. Murray, Elora
Burlington Tn	Parry Sound D.	Lulu McArthur, Buck's Falls	Lulu McArthur, Buck's Falls	Embro	Oxford	Wm. French, Embro	Wm. French, Embro
Burlington	Halton	M. M. Bush, Burlington	M. M. Bush, Burlington	Englehart, Tn.	Timisk'g Dist.	James Paterson, Englehart	James Paterson, Englehart
Caché Bay Tn.	Nipissing Dis.	W. Greenwood, Hamilton	W. Greenwood, Hamilton	Ennals	Kent	G. C. Shillington, Blenheim	G. C. Shillington, Blenheim
Caladonia	Haldimand	M. M. Bush, Caché Bay	D. A. Glenn, Caché Bay	Eric Beach	Wellington	J. W. Carpenter, Blenheim	J. W. Carpenter, Blenheim
Campbell Tn	Northumb'g D.	J. Norton, Caladonia	J. Norton, Caladonia	Erin	Wellington	K. G. Garner, Erin	K. G. Garner, Erin
Cannington	Ontario	J. F. MacGregor, Campbellford	J. F. MacGregor, Campbellford	Essex, Tn	Essex	C. B. Brett, Essex	W. E. Beman, Essex
		E. O. Pettie, Cannington	E. O. Pettie, Cannington	Exeter	Huron	C. V. Pickard, Exeter	C. V. Pickard, Exeter

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INCORPORATED CITIES, TOWNS AND VILLAGES, ONTARIO—Continued

CITIES, TOWNS VILLAGES	COUNTY	CLERK AND P. O. ADDRESS	TREASURER AND P. O. ADDRESS	CITIES, TOWNS VILLAGES	COUNTY	CLERK AND P. O. ADDRESS	TREASURER AND P. O. ADDRESS
Wallaceburg	Kent	G. F. Glassford, Wallaceburg	G. F. Glassford, Wallaceburg	Wheatley	Kent	R. N. Epplett, Wheatley	R. N. Epplett, Wheatley
Wardville	Middlesex	J. H. McIntyre, Wardville	J. H. McIntyre, Wardville	Whitby	Ontario	John R. Frost, Whitby	John R. Frost, Whitby
Wardour	Wentworth	J. J. Green, Watford	J. J. Green, Watford	Whitby	Ontario	G. W. Taylor, Whitby	G. W. Taylor, Whitby
Waterloo	Norfolk	D. A. Hill, Waterloo	D. A. Hill, Waterloo	Windsor	Essex	E. M. Shaver, Windsor	E. M. Shaver, Windsor
Waterloo	Waterloo	R. G. Given, Waterloo	R. G. Given, Waterloo	Windsor	Essex	J. Donaldson, Windsor	J. Donaldson, Windsor
Watford	Lambton	B. F. Cook, Watford	B. F. Cook, Watford	Windsor	Essex	C. V. Walters, Windsor	C. V. Walters, Windsor
Webbwood	Sudbury Dist.	Mrs. B. C. Hanley, Webbwood	Mrs. B. C. Hanley, Webbwood	Windsor	Essex	A. G. Galt, Windsor	A. G. Galt, Windsor
Welland	Welland	J. D. Watt, Welland	J. D. Watt, Welland	Windsor	Essex	E. W. Brown, Windsor	E. W. Brown, Windsor
Wellington	Prince Edward	R. MacDonald, Wellington	R. MacDonald, Wellington	Woodstock	Oxford	A. Lee, Woodstock	A. Lee, Woodstock
West Lorne	W. M. Blain, West Lorne	G. H. Clarkson, Weston	G. H. Clarkson, Weston	Woodstock	Oxford	R. G. McKague, Woodville	R. G. McKague, Woodville
Weston Tn.	York	J. D. Kane, Westport	J. D. Kane, Westport	Wroxeter	(see Township of Hants)	Miss E. M. Davis, Wroxeter	Miss E. M. Davis, Wroxeter
Westport	Leeds	J. D. Kane, Westport	J. D. Kane, Westport	Wroxeter	(see Township of Hants)	Miss E. M. Davis, Wroxeter	Miss E. M. Davis, Wroxeter

TOWNSHIP MUNICIPALITIES, ONTARIO

NOTE—There are between 900 and 1000 unorganized townships in the Province (which have been named but not organized). Any information in connection with them can be obtained at the office of Surveyor-General, Department of Lands and Forests, Parliament Buildings, Toronto.

TOWNSHIP	COUNTY	CLERK AND P. O. ADDRESS	TREASURER AND P. O. ADDRESS	TOWNSHIP	COUNTY	CLERK AND P. O. ADDRESS	TREASURER AND P. O. ADDRESS
Abinger	Addington	United with Denbigh Tp.	W. G. Solomon, Rosemont	Arthur	Wellington	R. B. Allen, Mt. Forest	R. B. Allen, Mt. Forest
Adelaide	Shinco	W. G. Solomon, Rosemont	Myrtle Brown, Admaston P.O.	Ashby	Addington	United to Denbigh Tp.	Alex T. MacNay, Lucknow
Admaston	Renfrew	Myrtle Brown, Admaston P.O.	R. M. Roblin, Bath, RR1	Ashfield	Huron	C. J. Beckenridge, Hastings	J. J. Beckenridge, Hastings
Adolphustown	Lennox	A. C. Davis, Napanee, 2	Herbert Bull, Warton, RR4	Assiniboia	Manitowish	N. J. Beatty, Manitowish	G. Morrison, Manitowish
Albemarle	Bruce	G. N. Given, R. R. 4, Warton	F. E. Stewart, Fort Frances	Atchafalaya	Prince Edward	N. J. Fennell, Cherry Valley	J. H. Bushell, Cherry Valley
Albion	Rainy River	F. E. Stewart, Fort Frances	E. Westlake, Bolton, 3	Atwood	Rainy River	West 1/2 United to Machin	M. Johnson, Rainy River
Albion	Peel	E. Westlake, Bolton, 3	W. S. Stalker, Rodney, R.R. 1	Aubrey	Seneca	Wm. Bettie, Prescott, R.R. 1	A. E. Lewars, N. Augusta
Aldborough	Prescott	J. D. Preseault, Alfred	Clifford L. Thur, Golden Lake	Aurora	Grenville	United to Korah Township	G. N. Richardson, Burnstown
Algona, N.	Renfrew	Alex. McKrath, Ruby	Alex. McKrath, Ruby	Bagot & Blyth	Rainy River	Part of Enno	W. E. Land, McKerrow
Algonquin	Renfrew	A. E. Kennedy, Pembroke, RR2	S. L. Biggs, Pembroke	Balfour	Renfrew	G. N. Richardson, Burnstown	H. J. Gratton, Chelmsford
Allen & Fraser	Manitowish	Part united to Gordon Tp.	R. C. Thackeray, Roseneath	Barnby	Sudbury	W. E. Land, McKerrow	J. C. Thompson, Maynooth
Alnwick	Northumb'land	S. A. Sherwin, Roseneath	W. B. Ard, Allenford, RR1	Barrie	Sudbury	W. Carwell, Maynooth	R. C. Thompson, Harlowe
Amabel	Bruce	G. O. Ewing, Laurel	W. A. Sills, Ameliasburg, R3	Barrie Island	Frontenac	Albert Land, Barrie Island	W. Greenman, Barrie Island
Amaranth	Dufferin	F. C. Fong, Ameliasburg	L. B. Neilson, Stella	Barrow	Wentworth	A. W. Broughton, Hamilton	V. W. Baker, Forfar
Ameliasburg	Lennox	E. Welbans, Stella, R.2	E. E. Lyons, Ancaster	Barwick	Rainy River	Part of Chapple	Mrs. D. Devlin, Perth, R. 7
Amherstfield	Wentworth	L. J. Mailoux	United with Kaladar Tp.	Bastard & Br.	Leeds	J. G. Morris, Ietta	J. D. Vallee, Stratfordville
Anaconda	Addington	United with Kaladar Tp.	D. B. Hartle, Minden	Bathurst	Lennox	J. D. Vallee, Stratfordville	M. B. Peterson, Carleton Pl.
Angelsea	Haliburton	Fred B. Wright, Minden	John S. Metcalfe, Burk's Falls	Bayham	Elgin	M. B. Peterson, Carleton Pl.	Fred Butterill, Burridge
Auson Hindon	Peterborough	United with Burleigh Tp.	A. Heroux, Earleton	Beckwith	Peterborough	John S. Metcalfe, Burk's Falls	Grant H. Dufoe, Harlock, R.
Austruther	Perry Sound	John S. Metcalfe, Burk's Falls	R. M. Wagner, Dobbington, R.	Belleville	Lennox & M'N.	J. H. Chittick, Harlock, R.	Wm. J. Adam, Harlock, R3
Armour	Timiskaming	A. A. Speer, Tara, R. R. 3	C. A. Chard, Fiesherton 3	Bentley	Welland	K. S. Ellsworth, Ridgeway	H. Young, Ridgeway
Arran	Bruce	C. A. Chard, Fiesherton 3	R. Allen, Mt. Forest 5	Beverly	Wentworth	T. Wm. Gibson, Rockton	T. Wm. Gibson, Rockton
Artemesia	Grey	A. B. Chard, Fiesherton 3	R. Allen, Mt. Forest 5	Bexley	Victoria	A. Bryant, Cobocook	A. E. Bryant, Cobocook

*Comprised of Townships of Grozier and Roddick.

TOWNSHIP MUNICIPALITIES, ONTARIO—Continued

TOWNSHIP	COUNTY	CLERK AND P. O. ADDRESS	TREASURER AND P. O. ADDRESS	TOWNSHIP	COUNTY	CLERK AND P. O. ADDRESS	TREASURER AND P. O. ADDRESS
Derby	Grey	W. H. Hills, Kilsyth	Peter Garvie, Kilsyth	Etobicoke	York	Stephen Barratt, Islington	S. Barratt, Islington
Dereham	Oxford	Jos. D. Flanders, Mount Elgin	N. Langrell, R. R. 3, Tillson	Euphemia	Lambton	A. S. McGillivray, Florence, 2	A. S. McGillivray, Florence, 2
Devlin	Victoria	Part of Lavalee	burg.	Evantural	Grey	E. Lanktree, R. 4, Meaford	H. C. Grant, Heaslip
Digby	Victoria	United with Laxton, etc. Tps.		Eyre	Haliburton	Timisk'g Dist.	H. C. Grant, Heaslip
Dobie	Rainy River	F. N. Reid, Pinewood	F. N. Reid, Pinewood	Faraday	Hastings	United to Dysart, etc. Tps.	H. L. Skuce, Bancroft
Dorchester	Middlesex	Part of Chapple	B. B. Barr, Dorchester	Fauquier	Cochrane, Dis.	J. D. Corbell, Moonbeam	J. D. Corbell, Moonbeam
Dorchester, N.	Elgin	M. S. Charlton, Springfield, R. 3	P. F. Townes, Douro	Fenelon	Victoria	Wm. Rodgers, Cameron	Wm. Rodgers, Cameron
Dover	Peterboro'	J. J. Goughlin, Peterboro, R. 9	F. A. Ouellette, Dover Centre	Ferris, East	Nipissing Dis.	J. P. Page, Corbell	F. G. Belletperche, R. 1, Cobell
Dowling	Kent	D. D. Gagner, Chatham	H. C. Aitchison, Selkirkville	Ferris, West	Nipissing Dis.	W. M. Gaden, Ferris	W. M. Gaden, Ferris
Dowling	Peterboro'	H. J. Gratton, Chelmsford	G. C. Aitchison, Selkirkville	Finch	Nipissing Dist.	M. Stanislas, Field	E. Major, Field
Downing	Peterboro'	W. Strasser, Stratford, R. R. 6	H. S. Wasson, Muskoka Falls	Fitzroy	Sarnia	Arnot Empey, Berwick	Lewis J. Hutt, Berwick
Draper	Muskoka Dis.	A. Ashley, Uffington	W. J. McNaughton, Perth R. 2	Fleming	Simcoe	S. E. Hill, Waterdown	A. S. Hill, Russell, Galetta
Drummond	Lanark	A. Menzies, Innisville	W. H. McNaughton, Perth R. 2	Flamboro' E.	Wentworth	D. W. Armstrong, Kumburn	John R. Nicol, R. 4, Dundas
Drury, Deni-son & Graham	Sudbury Dis.	Mrs. Eva Murray, Sudbury	Mrs. Eva Murray, Sudbury	Flamboro' W.	Wentworth	S. E. Hill, Waterdown	John R. Nicol, R. 4, Dundas
Dudley	Haliburton	United with Dysart, etc. Tps.	Hugh C. Elliott, Galt, R. 7	Foley	Simcoe	Thos. E. Smith, Elmvale	J. E. Smith, Elmvale
Dumfries, N.	Waterloo	Hugh C. Elliott, Galt, R. 7	W. D. Foulds, R. 1, St. George	Franklin	Parry Sound D.	H. H. Hill, Otter Lake Sta.	T. H. Hill, Otter Lake Sta.
Dumfries, S.	Brant	W. D. Foulds, R. 1, St. George	Garfield Crowe, Lakefield R. 2	Fraser	Muskoka Dis.	H. H. Hill, Otter Lake Sta.	T. H. Hill, Otter Lake Sta.
Dummer	Peterboro'	Alex. Rose, Warsaw	Maurice Adams, L'Amable	Frederickson	Renfrew	United with Alice Twp.	T. H. Hill, Otter Lake Sta.
Dungannon	Hastings	C. Price, L'Amable	Lloyd King, Dunnville, 7	Frederickson S.	Renfrew	United with Alice Twp.	T. H. Hill, Otter Lake Sta.
Dunn	Halifax	Orion Dickhout, Dunnville	Mrs. M. McNeil, Dutton	Freeman	Muskoka Dis.	M. H. Young, Bath, R. 1	Wm. Craven, Bath, R. 1
Dunwich	Elgin	A. N. McWilliam, Dutton	G. C. Crick, New Liskeard	Fullerton	Perth	H. A. Lennox, MacTier	Earl Cole, Mitchell, R. 1
Dymond	Timisk'g Dist.	G. C. Crick, New Liskeard	Mrs. McGillawee, Straith, R. 1	Gainsborough	Lincoln	M. Vaughan, St. Anns	Robert White, Kinmount
Dysart	Haliburton	G. H. Windsor, Haliburton	Misa McGillawee, Straith, R. 1	Galway & Cav.	Peterboro'	Robert White, Kinmount	Robert White, Kinmount
Easthope, N.	Perth	J. D. Fisher, Shakespear	W. Vogt, Shakespear, R. 1	Garrafraxa, E.	Dufferin	J. L. Gregson, Belwood	J. L. Gregson, Belwood
Easthope, S.	Perth	A. F. Oshin, Stratford, R. 4	Thomas Maund, Lion's Head	Garrafraxa, W.	York	R. E. Weir, Pefferlaw	W. C. Evans, Virginia
Eastnor	Brace	W. E. Shaw, Lion's Head	A. I. Miller, Spencerville	Georgetown	Thunder Bay	A. Thacher, Hymers	A. Thacher, Hymers
Edwardsburg	Grey	H. A. Snail, Spencerville	Jos. M. Nicholson, Holstein	Giltes	Haliburton	J. L. De Blois, Larocque	J. L. De Blois, Larocque
Egremont	Grey	Jas. M. Nicholson, Holstein	W. May, Apin	Glackmeyer	Cochrane, Dis.	J. L. De Blois, Larocque	J. L. De Blois, Larocque
Elfrid	Middlesex	Frank McLean, Melbourne	Mrs. G. Ewart, Chesley	Glanford	Wentworth	J. E. Hunter, Gooderham	G. G. Hadley, Gooderham
Elderslie	Brace	J. W. Young, Dobbinton R. 2	R. C. McKay, Kirkfield	Glanford	Grey	Mrs. Jessie Reed, Mount Hope	Mrs. Jessie Reed, Mount Hope
Elizabethtown	Leeds	R. C. McKay, Kirkfield	J. C. McKay, Kirkfield	Glenelg	Grey	P. Greenwood, Markdale	W. J. Ritchie, Durham
Ellice	Perth	F. E. Healey, Bellamy	A. H. Fawkins, Brockville	Glochester	Carleton	C. H. Guest, Billings Bridge	C. H. Guest, Billings Bridge
Elma	Perth	James J. Brown, Selkirkville	Alex. J. Smith, Gadsnall R. 2	Gordon & Allan	Huron	R. G. Thompson, Clinton, R. 2	R. G. Thompson, Clinton, R. 2
Elmley, N.	Lanark	Chesler Little, Alwood	L. A. Vallance, Alwood	Gosford North	Manitowlin D.	Carl Slomke, Gore Bay	Carl Slomke, Gore Bay
Elmley, S.	Leeds	N. Roy Darou, Perth	A. Gluchrist, Perth	Gosford South	Essex	Sydney H. Wyatt, Cottam, R. 1	John W. Smith, Cottam
Elzevir & Grinn	Hastings	A. E. Wood, Lombardy	H. L. Polk, Actinolite	Goulburn	Essex	G. N. Hoover, Kingsville	G. N. Hoover, Kingsville
Emily	Victoria	J. Rushmore, Queensboro'	J. F. Reid, Actinolite	Gower, N.	Carleton	R. M. Horner, Ashton	R. M. Horner, Ashton
Eno*	Rainy River	David Weir, Omenee, R. 3	E. T. McComb, Omenee	Gower, S.	Carleton	A. J. Craig, North Gower	M. H. Haggins, N. Gower
Ennisville	Lambton	E. T. McComb, Omenee	E. T. McComb, Omenee	Grantham	Lincoln	D. L. Workman, Kemptville	W. H. Latourel, Mountin
Ennisville	Peterboro'	H. J. Hennessey, Petrolia	A. M. P. Young, Ennismore	Gratton	Renfrew	K. Violet Brown, 148 King St., St. Catharines	K. Violet Brown, 148 King St., St. Catharines
Ennisville	Wellington	H. J. Hennessey, Petrolia	A. M. P. Young, Ennismore	Greenock	Brace	M. J. McKiernan, Eganville	M. J. McKiernan, Eganville
Ennisville	Wellington	F. Day, Rockwood	F. Day, Rockwood	Grey	Huron	F. O. Hagan, Greenock, R. 1	F. O. Hagan, Greenock, R. 1
Erin	Wellington	Geo. Bryan, Hillsburg, R. R. 1	Daniel Gray, Hillsburg	Griffith & Mat.	Renfrew	John H. Fear, Ethel	John H. Fear, Ethel
Ernesttown	Leeds	W. C. Smail, Odessa	James L. Clarke, Bath	Grimsby N.	Lincoln	John H. Fear, Ethel	John H. Fear, Ethel
Escott, Front	Leeds	H. L. Mallory, Mallorytown	Eugene Lynch, Mallorytown	Grimsby S.	Lincoln	Thos. W. Allan, Grimsby	Thos. W. Allan, Grimsby
Escott, Rear	Leeds	United to Yonge Rear Twp.		Grimsby S.	Lincoln	C. A. Merritt, R. 1, Smithville	C. A. Merritt, R. 1, Smithville
Esqueing	Halton	Isaac Bennett, Georgetown	K. C. Lindsay, Georgetown	Grimsthorpe	Hasings	United with Elzevir Twp.	United with Elzevir Twp.
Essa	Simcoe	N. Coxworth, Thornton, R. 3	J. H. Bell, Utopia				

*Comprised of Townships of Aylsworth, Lash and Carpenter.

Grozier	Pt. of Albion	T. J. Gilchrist, Guelph	T. J. Gilchrist, Guelph	James	Timisk'g Dist.	H. M. Somerville, Elk Lake	H. M. Somerville, Elk Lake
Guelph	Wallington	United with Dysart, etc. Tps.	United with Dysart, etc. Tps.	Jocelyn	Algoma Dis.	L. Stevens, Richard's Landing	L. Stevens, Richard's Landing
Gustafson	Wallington	J. L. Smith, Queensville	J. L. Smith, Queensville	Johnson	Algoma Dis.	Angus Cameron, Port Lock	Angus Cameron, Port Lock
Gwillimbury E	York	Fred Peel, Keswick	Fred Peel, Keswick	Joly	Parry Sd Dis.	H. Tarr, Sundridge	H. Tarr, Sundridge
Gwillimbury N	York	A. Kneeshaw, Bradford	A. Kneeshaw, Bradford	Jones	Renfrew	United with Sherwood, etc.	United with Sherwood, etc.
Gwillimbury W	Simcoe	Chas. Wright, Markstay	Chas. Wright, Markstay	Kahadar	Frontenac	Mrs. A. C. Cox, Arden	Mrs. A. C. Cox, Arden
Hagar	Sudbury Dist.	Ambrose V. Prince, Wilno	Ambrose V. Prince, Wilno	Kennebec	Frontenac	James Purbrick, Thornloe	James Purbrick, Thornloe
Hastings & Lennox	Renfrew	D. R. MacFie, Dunchurch	D. R. MacFie, Dunchurch	Kenyon	Glenora	James Purbrick, Thornloe	James Purbrick, Thornloe
Hagerman	Parry Sd Dis.	M. Rutherford, Grafton	M. Rutherford, Grafton	Keppl	Grey	James Purbrick, Thornloe	James Purbrick, Thornloe
Haldimand	Northumb'rd	Mrs. A. Hunt, Webbwood, R. 1	Mrs. A. Hunt, Webbwood, R. 1	Kens	Timisk'g Dist.	James Purbrick, Thornloe	James Purbrick, Thornloe
Hallowell	Sudbury Dist.	C. Mallory, Bloomfield, R. 1	C. Mallory, Bloomfield, R. 1	Kincardine	Brace	James Purbrick, Thornloe	James Purbrick, Thornloe
Hamilton	Prince Edward	W. C. Cronk, Bloomfield	W. C. Cronk, Bloomfield	King	York	H. G. Rose, Noblett R.	H. G. Rose, Noblett R.
Hammer	Northumb'rd	A. Bowman, Baltimore	A. Bowman, Baltimore	Kingson	Frontenac	A. M. Smith, Collins Bay, R. 1	A. M. Smith, Collins Bay, R. 1
Harburn	Sudbury Dist.	C. H. Bisailon, Valcarone	C. H. Bisailon, Valcarone	Kinloss	Brace	John R. Lane, H. 10, R. 2	John R. Lane, H. 10, R. 2
Harcourt	Haliburton	United with Dysart, etc. Tps.	United with Dysart, etc. Tps.	Kitley	Leeds	R. M. Gardiner, Toledo	R. M. Gardiner, Toledo
Harley	Timisk'g Dist.	E. Millard, Thornloe, R. R. 2	E. Millard, Thornloe, R. R. 2	Korah	Algoma Dis.	R. M. Moore, S. S. Marie	R. M. Moore, S. S. Marie
Harvey	Timisk'g Dist.	W. J. Barr, New Liskeard	W. J. Barr, New Liskeard	Laird	Algoma Dis.	A. L. Tuckett, Bar River	A. L. Tuckett, Bar River
Harwich	Peterboro'	Miss M. B. Hall, Buckthorn	Miss M. B. Hall, Buckthorn	Lake	Algoma Dis.	United to Marmora Tp.	United to Marmora Tp.
Hawkesbury E	Haliburton	G. L. Huffman, Blenheim	G. L. Huffman, Blenheim	Lancaster	Lanark	Agnes Yuill, Middleville	Agnes Yuill, Middleville
Hawkesbury W	Prescott	N. Labrosse, St. Eugene	N. Labrosse, St. Eugene	Langton	Glenora	Jas. Macdonell, N. Lancaster	Jas. Macdonell, N. Lancaster
Hawkesbury	Prescott	K. Macdonald, Vanleek Hill	K. Macdonald, Vanleek Hill	Langton, part of	Frontenac	United to Leeds Front Tp.	United to Leeds Front Tp.
Hay	Huron	H. W. Brokenshire, Zurich	H. W. Brokenshire, Zurich	Langton, part of	Frontenac	United to Leeds Front Tp.	United to Leeds Front Tp.
Head	Renfrew	O. Boudreau, Mackay's St'n	O. Boudreau, Mackay's St'n	Lansdowne	Frontenac	United to Leeds Front Tp.	United to Leeds Front Tp.
Herschel	Hastings	United with Montague Tp.	United with Montague Tp.	Lansdowne R.	Frontenac	United to Leeds Front Tp.	United to Leeds Front Tp.
Hibbert	Perth	Thos. D. Wren, Cronarty	Thos. D. Wren, Cronarty	Lansdowne R.	Frontenac	United to Leeds Front Tp.	United to Leeds Front Tp.
Hilliard	Timisk'g Dist.	Wm. W. Ward, Thornloe, R. 2	Wm. W. Ward, Thornloe, R. 2	Lansdowne R.	Frontenac	United to Leeds Front Tp.	United to Leeds Front Tp.
Hillier	Prince Edward	Percy Wilson, Hillier	Percy Wilson, Hillier	Lansdowne R.	Frontenac	United to Leeds Front Tp.	United to Leeds Front Tp.
Hilton	Algoma Dis.	D. McPhail, Hilton Beach	D. McPhail, Hilton Beach	Lansdowne R.	Frontenac	United to Leeds Front Tp.	United to Leeds Front Tp.
Hinsworth N	Parry Sd Dis.	T. A. Scanlon, Callander	T. A. Scanlon, Callander	Lansdowne R.	Frontenac	United to Leeds Front Tp.	United to Leeds Front Tp.
Hinsworth S	Parry Sd Dis.	J. A. Gaddes, Powassan, R. 1	J. A. Gaddes, Powassan, R. 1	Lansdowne R.	Frontenac	United to Leeds Front Tp.	United to Leeds Front Tp.
Hinchinbroke	Frontenac	L. B. Bateman, Parham	L. B. Bateman, Parham	Lansdowne R.	Frontenac	United to Leeds Front Tp.	United to Leeds Front Tp.
Hindon	Haliburton	United with Anson Tp.	United with Anson Tp.	Lansdowne R.	Frontenac	United to Leeds Front Tp.	United to Leeds Front Tp.
Hop	Grey	H. V. Wales, Walter's Falls	H. V. Wales, Walter's Falls	Lansdowne R.	Frontenac	United to Leeds Front Tp.	United to Leeds Front Tp.
Hoppe	Durham	W. W. Lord, Campbellcroft	W. W. Lord, Campbellcroft	Lansdowne R.	Frontenac	United to Leeds Front Tp.	United to Leeds Front Tp.
Horton	Renfrew	E. J. Stewart, Renfrew	E. J. Stewart, Renfrew	Lansdowne R.	Frontenac	United to Leeds Front Tp.	United to Leeds Front Tp.
Houghton	Norfolk	Mrs. A. Second, Clear Ck, R. 1	Mrs. A. Second, Clear Ck, R. 1	Lansdowne R.	Frontenac	United to Leeds Front Tp.	United to Leeds Front Tp.
Howard	Kent	J. H. O'Neill, Ridgeway	J. H. O'Neill, Ridgeway	Lansdowne R.	Frontenac	United to Leeds Front Tp.	United to Leeds Front Tp.
Howe Island	Frontenac	Jos. Welsh, Ganagatown	Jos. Welsh, Ganagatown	Lansdowne R.	Frontenac	United to Leeds Front Tp.	United to Leeds Front Tp.
Howick	Huron	Mrs. P. Durst, Wroxeter	Mrs. P. Durst, Wroxeter	Lansdowne R.	Frontenac	United to Leeds Front Tp.	United to Leeds Front Tp.
Howland	Manitowlin	Julian Barman, Shegungah	Julian Barman, Shegungah	Lansdowne R.	Frontenac	United to Leeds Front Tp.	United to Leeds Front Tp.
Hudson	Timisk'g Dist.	J. D. Rutherford, clerk and treasurer, New Liskeard	J. D. Rutherford, clerk and treasurer, New Liskeard	Lansdowne R.	Frontenac	United to Leeds Front Tp.	United to Leeds Front Tp.
Hullett	Huron	G. Cowan, Lonsdale	G. Cowan, Lonsdale	Lansdowne R.	Frontenac	United to Leeds Front Tp.	United to Leeds Front Tp.
Humberstone	Welland	E. F. Ott, Humberstone	E. F. Ott, Humberstone	Lansdowne R.	Frontenac	United to Leeds Front Tp.	United to Leeds Front Tp.
Humphrey	Parry Sd Dis.	A. R. Jackson, Rosseau	A. R. Jackson, Rosseau	Lansdowne R.	Frontenac	United to Leeds Front Tp.	United to Leeds Front Tp.
Hungerford	Hastings	J. E. Cassidy, Tweed 3	J. E. Cassidy, Tweed 3	Lansdowne R.	Frontenac	United to Leeds Front Tp.	United to Leeds Front Tp.
Huntingdon	Hastings	M. R. English, Thomasburg	M. R. English, Thomasburg	Lansdowne R.	Frontenac	United to Leeds Front Tp.	United to Leeds Front Tp.
Huntley	Carleton	L. W. Johns, Carp	L. W. Johns, Carp	Lansdowne R.	Frontenac	United to Leeds Front Tp.	United to Leeds Front Tp.
Huron	Brace	D. Donald Mackay, Ripley, R. 4	D. Donald Mackay, Ripley, R. 4	Lansdowne R.	Frontenac	United to Leeds Front Tp.	United to Leeds Front Tp.
Ignace	Kenora Dist.	Mrs. E. Kenney, Ignace	Mrs. E. Kenney, Ignace	Lansdowne R.	Frontenac	United to Leeds Front Tp.	United to Leeds Front Tp.
Innisfil	Simcoe	G. C. Allan, Churchill	G. C. Allan, Churchill	Lansdowne R.	Frontenac	United to Leeds Front Tp.	United to Leeds Front Tp.
Island Ward	Thunder Bay	Part of Shumab	Part of Shumab	Lansdowne R.	Frontenac	United to Leeds Front Tp.	United to Leeds Front Tp.
Jaffray & Melk	Kenora Dist.	M. R. Barbeau, Kenora	M. R. Barbeau, Kenora	Lansdowne R.	Frontenac	United to Leeds Front Tp.	United to Leeds Front Tp.

*Comprised of Townships of Burris, Devlin and Woodyatt.

Comprises Townships of Langton, Temple, Sanford and West $\frac{1}{2}$ of Aubrey.

Comprises Townships of Blake, Crooks and Pardee.

Osnaburk.....	A. A. Morrison, Wales R. R.	A. A. Morrison, Wales R. R.	Ross.....	Renfrew.....	R. A. Fraser, Cobden.....	Mensel Hill, Cobden, R. 1
Oso.....	J. Glenn, Clarendon Station	John Glenn, Clarendon Stn.	Roxborough.....	Stormont.....	Murdoch McLeod, Moose Ck.	Jas. A. McKillop, Moose Ck
Oprey.....	Chester N. Long, Feversham	Chester N. Long, Feversham	Russell.....	Russell.....	J. Albert Lacombe, Embrun	E. Perras, Russell, R. 2
Otonabee.....	Thos. Weir, Keene	Thos. Weir, Keene	Rutherford & Ids	Manitowlin Id	G. J. Pisfield, Killarney	A. Beaucare, Killarney
Peterboro'.....	R. J. P. Gardner, Oxford Stat'n	E. B. Dangerfield, Remptville	Ryde.....	Muskoka Dis.	B. D. Smith, Huron's Rapids	A. F. Rutan, Houseys Rapids
Peterborough.....	M. M. Holdsworth, Woodstock	Miss E. A. Seldon, Ingersoll	Ryerson.....	Parry Sd Dis.	E. Bates, Burk's Falls	E. Bates, Burk's Falls
Oxford, E.....	L. B. Curry, Woodstock	L. B. Curry, Woodstock	St. Edmunds.....	Bruce.....	Cecil Davis, Tobemory	M. E. Golden, Tobemory
Oxford, W.....	J. C. Bailey, Fort William	J. C. Bailey, Fort William	St. Joseph.....	Alkoma Dis.	W. C. Martin, Richard's Ldg.	J. C. Martin, Richard's Ldg.
Paiponge.....	A. E. Ball, Pakenham	A. F. Ross, Pakenham	St. Vincent.....	Grey.....	W. H. Chapple, Meaford	W. H. Chapple, Meaford
Pakenham.....	A. N. Wood, Snow Road	A. W. H. Sargent, Donaldson	Salter, May & Harrow	Sudbury Dis.	Bert Houle, Massey Sta.	Bert Houle, Massey Sta.
Palmerston & C	A. Morin, Mattawa	A. Morin, Mattawa	Saluteet.....	Wentworth.....	F. B. Seaman, Stoney Creek	F. B. Seaman, Stoney Creek
Papineau.....	Part of Neeping	Part of Neeping	Sandfield.....	Manitowlin D.	Mrs. Jennie Moody, Big Lake	T. M. Nighwander, Big Lake
Parlee.....	L. A. Flewelling, Alma 2.	L. A. Flewelling, Alma 2.	Sandford.....	Kenora.....	United to Machin Tp.	United to Machin Tp.
Peel.....	H. Beard, Pelee Island	H. Beard, Pelee Island	Sandwich, E.	Essex.....	C. T. Ouellette, Tecumseh R. 2	C. T. Ouellette, Tecumseh R. 2
Pelham.....	H. N. Arnbrust, Fenwick	H. N. Arnbrust, Fenwick	Sandwich, W.	Essex.....	John McAuiliffe, Maidstone	John McAuiliffe, Maidstone
Pembroke.....	Leslie Colman, Pembroke, R. 1	P. J. O'Brien, Pembroke	Sarawak.....	Sarawak.....	L. Durocher, River Canard	L. Durocher, River Canard
Percy.....	Peter S. Ewing, Warkworth	W. Grant Allen, Warkworth	Saugeen.....	Saugeen.....	G. E. Cameron, East Linton	G. E. Cameron, East Linton
Perry.....	H. R. Hayward, Scotland	H. R. Hayward, Scotland	Schreiber.....	Thunder Bay D	A. Hillier, Sarnia, R. 1	D. A. Lamont, Sarnia, R. 1
Petawawa.....	Herb Moss, Pembroke, R. 6	Chas. Ratway, Pembroke	Scarborough.....	Yorck.....	A. A. McKinnon, Pt. Elgin, R. 1	D. M. Lamont, Turners, R. 2
Pickering.....	L. T. Johnson, Bringham	L. T. Johnson, Bringham	Schreiber.....	Thunder Bay D	E. Knott, Birch Cliff	J. O. Kessack, Birch Cliff
Pittsburgh.....	Frank Weadick, Ariss	Robert J. McIntosh, Elora	Scott.....	Ontario.....	W. A. Spicer, Schreiber	Ben. Kester, Zephyr
Plantagenet.....	C. J. MacLean, Kingston, R. 1	J. S. Sibbit, Kingston, R. 1	Scugog.....	Ontario.....	H. G. Hutchison, Port Perry	H. G. Hutchison, Port Perry
Plantagenet S.	L. J. Perrier, Plantagenet	J. R. Perrier, Plantagenet	Seneca.....	Haldimand.....	A. Drefke, Clontarf, R. 1	Mrs. B. St. Cyr, Cornac
Playfair.....	A. St. Aubin, Ramore	A. St. Aubin, Ramore	Seymour.....	Northumb'rl d	H. Young, Caledonia, 4	Nor. H. Gawley, Caledonia 1
Plumtree, addn	T. Humphries, Bruce Mines	T. Humphries, Bruce Mines	Shackleton	Cochrane, Dist	Wes Stephans, Campbellford	G. G. Stephans, Campbellford
Plymouth.....	E. A. Forbes, Wyoming, R. 2	E. A. Forbes, Wyoming, R. 2	Sheffield.....	Manitowlin.....	J. R. Tremblay, Fauquier.....	J. R. Tremblay, Fauquier.....
Portland.....	Thos. A. Kerr, Harrowsmith	Thos. A. Kerr, Harrowsmith	Shenandoah.....	Manitowlin.....	M. J. Hopkins, Erinsville.....	Mrs. J. Gilmour, Tamworth
Port Hope.....	Part of Chapple	Part of Chapple	Shenstone.....	Rainy River.....	Part United to Assignacka	and part to Howland Tp.)
Prince.....	Mrs. M. Evans, S. S. Marie, R. 1	Mrs. M. Evans, S. S. Marie, R. 1	Shenstone.....	Rainy River.....	Part of Chapple	
Proton.....	Milton Irwin, Dundalk R. R. 1	R. H. Wade, Dundalk R. R. 1	Shenstone.....	Rainy River.....	High McEachern, Dorset,	
Raglan.....	Alex. Ord, Guelph, R. 3	Alex. Ord, Guelph, R. 3	Shenstone.....	Rainy River.....	Harold D. Pyle, Low Banks	W. R. Cassidy, Dorset
Railville.....	E. D. Marquart, Combermere	E. D. Marquart, Combermere	Shenstone.....	Rainy River.....	Harold D. Pyle, Low Banks	Harold D. Pyle, Low Banks
Rainham.....	L. C. Griese, Palmer Rapids	L. C. Griese, Palmer Rapids	Shenstone.....	Rainy River.....	United to Dalhousie Tp.	
Railville.....	Dawson Hoover, Selkirk	Dawson Hoover, Selkirk	Shenstone.....	Rainy River.....	H. J. Buchanan, Maberly.....	H. J. Buchanan, Maberly
Ramsay.....	L. W. King, R. 2, Merlin	L. W. King, R. 2, Merlin	Shenstone.....	Rainy River.....	Anthony Prince, Barry's Bay	Anthony Prince, Barry's Bay
Ramsay.....	A. E. Robinson, Charing Cross	Jas. Clarke, Atherley, R. 2	Shenstone.....	Rainy River.....	G. Blanchard, Port Arthur	G. Blanchard, Port Arthur
Ramsay.....	L. E. Adams, Sebright, R. 1	G. A. Thompson, Almonte	Shenstone.....	Rainy River.....	Col. R. Vanderwater, Foxboro	H. R. Hunt, Belleville
Ramsay.....	G. A. Thompson, Almonte	G. A. Thompson, Almonte	Shenstone.....	Rainy River.....	Part of Chapple	
Ramsay.....	United to Tarentorus	United to Tarentorus	Shenstone.....	Rainy River.....	A. I. Edmonson, Peterboro', R. 2	A. I. Edmonson, Peterboro', R. 2
Ramsay.....	R. H. Wilson, Warren	R. H. Wilson, Warren	Shenstone.....	Rainy River.....	G. O. Bradshaw, Wilkesport	G. O. Bradshaw, Wilkesport
Ramsay.....	W. J. Barlow, Bonarlaw	E. S. Bailey, Stirling	Shenstone.....	Rainy River.....	R. E. Bradshaw, Wilkesport	R. E. Bradshaw, Wilkesport
Ramsay.....	S. Gauthier, Azilda	S. Gauthier, Azilda	Shenstone.....	Rainy River.....	Arnold D. Way, Pictou, R. 8	Arnold D. Way, Pictou, R. 8
Ramsay.....	Fred. Christie, Port Perry, R. 4	Fred. Christie, Port Perry, R. 4	Shenstone.....	Rainy River.....	Paul Allaire, Sturgeon Falls	Paul Allaire, Sturgeon Falls
Ramsay.....	United to Hazary Tp.	United to Hazary Tp.	Shenstone.....	Rainy River.....	W. J. Jackson, Jr., Pembroke	W. J. Jackson, Jr., Pembroke
Ramsay.....	Part of Chapple	Part of Chapple	Shenstone.....	Rainy River.....	A. C. Huggins, Niagara Falls	Gustav Munro, Niagara Falls
Ramsay.....	R. D. Martin, Selby	R. D. Martin, Selby	Shenstone.....	Rainy River.....	Thos. A. Welch, Maple Lake	John J. Hewitt, Minden
Ramsay.....	John Crozier, Dorset	Mrs. G. Dollar, Dorset	Shenstone.....	Rainy River.....	Fred Watson, Bayfield, 3	Fred Watson, Bayfield 3
Ramsay.....	F. A. Trepanier, St. Joachim	Geo. Sylvestre, St. Joachim	Shenstone.....	Rainy River.....	L. B. Hodgson, Centralia	L. B. Hodgson, Centralia
Ramsay.....	Part of Alorton	Part of Alorton	Shenstone.....	Rainy River.....	W. J. Patterson, Utterson.....	W. J. Patterson, Utterson
Ramsay.....	E. W. Green, Chalk River, R. 1	Mrs. M. C. Oxford, Chalk River	Shenstone.....	Rainy River.....		
Ramsay.....	J. L. Kennedy, Wheatley	G. B. Renwick, Wheatley	Shenstone.....	Rainy River.....		
Ramsay.....	Part of Chapple	Part of Chapple	Shenstone.....	Rainy River.....		

Townships of McIntyre, MacGregor and MacTavish.

TOWNSHIP MUNICIPALITIES, ONTARIO—Continued

TOWNSHIP	COUNTY	CLERK AND P.O. ADDRESS	TREASURER AND P.O. ADDRESS	TOWNSHIP	COUNTY	CLERK AND P.O. ADDRESS	TREASURER AND P.O. ADDRESS
Stisted	Muskoka Dis.	Geo. Darling, Aspdin	Geo. Darling, Aspdin	Walpole	Haldimand	J. J. Parsons, Jarvis	O. T. Ebert, Jarvis, R. 1
Storrington	Frontenac	W. P. Miller, Batseeca	Wm. F. Duff, Inventory	Walsingham N.	Norfolk	Mrs. I. G. Hodson, Langton	Mrs. I. G. Hodson, Langton
Strong	Parry Sound	Arthur M. Church, Sundridge	Arthur M. Church, Sundridge	Walsingham S.	Norfolk	Clay C. Bouck, Port Rowan	E. J. White, St. Williams
Sullivan	Grey	P. MacDonald, Chasworth, R. 3	C. R. Milburn, Chesley, R. 4	Warwick	Lambton	S. C. Keycraft, Watford, R. 4	E. C. James, Watford, R. 2
Sunddale	Suncoo	D. M. Barker, New Lowell	G. A. Bodwell, Owen Sound	Waters	Waterloo	Peter A. Snider, Mitchener, 3	Allen Shirk, Bridgeport
Tad	Grey	C. E. Boddy, Owen Sound, R. 6	G. A. Bodwell, Owen Sound	Watertown	Sudbury Dis.	V. Neva, Copper Cliff	V. Neva, Copper Cliff
Tarbutt and Tarbutt (adj.)	Ranby River	Part of Chippewie	Part of Chippewie	Wait	Muskoka Dis.	John Shea, Uterston, 2	W. Greason, Uterston, RR. 2
Tarentorus	Algonia Dis.	G. A. Johnstone, Desbarats, R. 1	G. A. Johnstone, Desbarats, R. 1	Wawanosh, E.	Huron	K. R. Redmond, Belgrave	R. R. Redmond, Belgrave
Tarentorus & Rankin	Algonia Dis.	B. R. McMullin, Suit Ste. Marie	B. R. McMullin, Suit Ste. Marie	Wawanosh, W.	Huron	Durrin Phillips, Lucknow	W. A. Boyle, Auburn, R. 2
Tay	Simcoe	C. W. Gervais, Victoria Har.	C. W. Gervais, Victoria Har.	Wellsey	Waterloo	John Heinrich, Linwood	C. Barbour, Wellesley
Teck	Timisk. g. Dist	J. W. McEgan, Kirkland Lake	J. W. McEgan, Kirkland Lake	Westmeath	Renfrew	A. Davison, Beachburg	A. Davison, Beachburg
Tecumseh	Simcoe	Thos. Robinson, Cookstown	W. E. King, Beeton	Westminster	Middlesex	Chas. Kirk, Glanworth	Mrs. E. Johnson, Glanworth
Tekummah	Manitoulin Dis.	J. J. McMurray, The Slash	T. Baxter, Tekummah	Whitby	Ontario	M. Robinson, Brooklin	C. S. Thompson, Brocklin [R. 1]
Temple	Part of Machin			Whitney	Waterloo	D. F. Wilson, Oshawa	A. J. Howden, Columbus
Thessalon & L. Algonia Dis.	Algonia Dis.	David Smith, Thessalon	J. P. McLennan, Thessalon	Whitworth	York	John Crawford, Aurora	J. Crawford, Aurora, E. 336
Thompson	Algonia Dis.	Geo. Stringer, Dean Lake	Geo. Stringer, Dean Lake	Wicklow	Hastings	W. J. Gigg, Porcupine	W. J. Gigg, Porcupine
Thorah	Ontario	F. R. McMillan, Beaverton	F. R. McMillan, Beaverton	Wicksteed	Algoma	T. Nicholson, Hornepayne	J. Walker, Hornepayne
Thorold	Welland	D. C. Cowan, Allanburg	D. C. Cowan, Allanburg	Wildfield	Nipissing Dis.	A. Carmichael, North Bay	A. Carmichael, North Bay
Thurlow	Hastings	E. W. Brown, Cannifton	Thos. Leslie, Corbyville	Wilberforce	Renfrew	Jas. L. Green, Eganville	Esther H. King, Eganville
Tilbury, E.	Kent	J. R. Johnston, Stoney Point	Robt. T. Brown, Merlin	Williams, E.	Middlesex	J. A. Morrison, Parkhill	J. A. Morrison, Parkhill
Tilbury N.	Essex	H. Markham, Stoney Point, R. 1	E. A. Tremblay, St. Joachim, R. 1	Williamsburg	Dundas	John D. McPhee, Parkhill	Philip Knight, Parkhill
Tilbury, W.	Essex	W. C. Washburn, Comber	W. C. Washburn, Comber	Willoughby	Waterloo	L. O'Shaughnessy, Willmab/g	L. O'Shaughnessy, Willmab/g
Tiny	Simcoe	M. Asselin, Perkinsfield	M. Asselin, Perkinsfield	Winchester	Dundas	Chas. Heipel, Baden	Chas. Heipel, Baden
Tisdale	Cochrane Dist	P. Murphy, S. Porcupine	P. Murphy, S. Porcupine	Windham	Norfolk	Jennie McKnight, Teeterville	Jennie McKnight, Teeterville
Torbolton	Carleton	D. C. Davis, Woodlawn	D. C. Davis, Woodlawn	Wolfe Island	Frontenac	J. D. Cosgrove, Wolfe Island	J. D. Cosgrove, Wolfe Island
Toronto	Peel	H. J. Pinchin, Cookville	W. M. Courtney, Cookville	Wolford	Greyville	M. Baker, Morrisville	S. S. Stevens, Easton's Corners
Toronto Gore	Peel	John J. Julian, Maitson R. R. 3	W. H. Taylor, Brampton	Wollaston	Hastings	A. G. Giles, Coe Hill	A. G. Giles, Coe Hill
Toscoronto	Simcoe	Geo. E. Jackson, Alliston	G. B. Murphy, Everett	Wood	Muskoka Dis.	United to Medora Tp.	John C. King, Port Dover
Townsend	Norfolk	D. A. Hill, Watford	D. A. Hill, Watford	Woodhouse	Norfolk	John C. King, Port Dover	John C. King, Port Dover
Trafalgar	Huron	W. E. Ford, Trafalgar	W. E. Ford, Trafalgar	Woodvale	Ranby Riv. Dis.	Part of Lavallee	J. A. Steiss, Heidelberg
Tuckersmith	Huron	E. P. Cheney, Seabrook, R. 4	E. P. Cheney, Seabrook, R. 4	Woolwich	Waterloo	Noah Stroth, Waterloo	H. Engebreiten, Siemman
Tudor & Osh	Hastings	W. R. Armstrong, Millbridge	W. R. Armstrong, Millbridge	Worthington	Ranby Riv. Dis.	H. Engebreiten, Siemman	H. Engebreiten, Siemman
Turnberry	Huron	W. R. Cruikshank, Wingham	W. R. Cruikshank, Wingham	Wylie	Renfrew	United to Rolph, etc. Tps.	H. L. Lawton, St. Thomas
Tuscarora	Brant	Indian Reserve, no municipal organization	Indian Reserve, no municipal organization	Yarmouth	Leeds	Ross Purvis, Mallorytown	C. Gibson, Mallorytown
Tyendinaga	Hastings	D. J. Callahan, Corbyville	Norton Clarke, Woodham R. 1	Yonge & Front	Leeds	C. H. Laving, Athens	C. H. Laving, Athens
Usborne	Huron	H. H. Strang, Hensall	J. Ashenbush, Goodwood	York, East	York	H. A. Hall, 40 Jarvis St., Tor.	J. M. Chessor, 155 King E.
Uxbridge	Ontario Dis.	J. Ashenbush, Goodwood	George H. Wice, Dryden	York, N.	York	W. H. Heaton, 443 Sammon Ave.	F. H. Brown, Willowdale
Vaughan	York	T. H. McDonald, Maple	T. H. Martin, Bobcaygeon	Zone	Kent	A. G. Standing, Willowdale	F. Bodkin, Thamesville
Vespra	Simcoe	A. E. Coutts, Barrie	A. E. Coutts, Barrie	Zorra, E.	Oxford	Edwin Parker, Hickson	S. T. Loveys, Hickson
Wainfleet	Welland	L. L. Davis, Wainfleet, R. 1	H. Buckner, Wainfleet, R. 1	Zorra, W.	Oxford	J. D. Wood, R. 4, Embro	L. J. Pelton, Embro, R. 1
Wallace	Perth	David Greer, Gowansdown	W. Nelson, Palmerston				

PROVINCE OF PRINCE EDWARD ISLAND

Entered Confederation 1st July, 1873. Area—2,184 sq. miles Population, 1941—95,047.

SEAT OF GOVERNMENT—CHARLOTTETOWN.

LIEUTENANT-GOVERNOR—The Honourable Joseph A. Bernard

SECRETARY TO THE LIEUTENANT-GOVERNOR—J. A. McMillan, M.D.

*EXECUTIVE COUNCIL

<i>President of the Executive Council, Premier, Minister of Education and Minister of Reconstruction.</i>	<i>Minister of Agriculture.</i>
Hon. J. Walter Jones, M.A., B.Sc.A.	Hon. W. F. Alan Stewart
<i>Attorney and Advocate-General</i>	<i>Minister of Public Works and Highways.</i>
Hon. Frederic A. Large	Hon. George H. Barbour
<i>Provincial Secretary-Treasurer and Minister of Health and Welfare.</i>	<i>Without Portfolio</i>
Hon. William Hughes	Hon. Horace Wright.....
	Hon. John A. Campbell.....
	<i>Clerk, Lt. Col. C. J. Stewart, M.C.</i>

Salary of Premier, \$4,500. Salaries of other Ministers, \$3,000. An allowance of \$600 is made to the Leader of the Opposition, in addition to the Sessional Allowance.

*Immediately Subsequent to General Election Dec. 11, 1947.

LEGISLATIVE ASSEMBLY

Forty sixth General Assembly (20th since Confederation). General Election, Dec. 11th, 1947. (Previous General Election, was Sept. 15th., 1943). Sessional Allowance, \$400. Legal duration of the present Legislature, 5 years. Before 1935 it was 4 years. Councillors and Assemblymen have equal standing. Councillors are elected by property holders and Assemblymen on a general franchise.

Speaker—.....

Leader of Opposition—Dr. W. J. P. MacMillan

PRINCE COUNTY		COUNCILLORS	ASSEMBLYMEN	
<i>First District.</i>	Fred C. Ramsay.....	Montrose	Jos. H. Richard.....	Howland
<i>Second " "</i>	Forest W Phillips.....	Mt. Royal	Hon. George H. Barbour.....	Charlottetown
		O'Leary, R.R. 2		
<i>Third " "</i>	Thomas M. Linkletter.....	Summerside	J. W. Arsenault.....	Charlottetown
<i>Fourth " "</i>	Hon. Horace Wright.....	Bedeque	Russell C. Clark.....	Charlottetown
<i>Fifth " "</i>	Lorne H. MacFarlane.....	Summerside	C. C. Baker.....	Kensington
			Carrol W. Delaney.....	Summerside
QUEEN'S COUNTY				
<i>First District.</i>	Hon. W. F. Alan Stewart....	Strathgartney	Fred A. Large.....	Charlottetown
<i>Second " "</i>	Reginald Bell (C).....	Charlottetown	J. Philip Matheson (C).....	Oyster Bed B'dge
<i>Third " "</i>	Eugene Cullen.....	Charlottetown	Russell C. Clark.....	Mt. Stewart
<i>Fourth " "</i>	Hon. J. Walter Jones.....	Charlottetown	Dougald MacKinnon.....	Mt. Buchanan
<i>Fifth " "</i>	William J. P. MacMillan. (C)	Charlottetown	David L. Matheson (C)....	Charlottetown
KING'S COUNTY				
<i>First District</i>	T. J. Kickham.....	Souris	John R. McLean (C).....	Souris
<i>Second " "</i>	R. L. Burge (C).....	St. Peter's Bay	Harry H. Cox.....	Morell
<i>Third " "</i>	Keir Clark.....	Montague	Jos. G. Campbell.....	Poplar Point
<i>Fourth " "</i>	Alex. W. Matheson.....	Charlottetown	Hon. John A. Campbell...	Heatherdale
<i>Fifth " "</i>	George E. Saville.....	Annandale	Hon. William Hughes.....	Souris West

Note.—All members are Liberals—except the names followed by (C)

Standing after election, Dec. 11th., 1947, Liberals 24, Conservative 6. Standing before election, Dec. 11, 1947, Liberals 20, Conservatives 10.

Clerk—A. W. Matheson, K.C.

Sergeant-at-Arms—Lt.-Col. Allan McLeod

Law Clerk—Walter E. Darby, K.C.

PROVINCIAL GOVERNMENT OFFICERS

<i>Deputy Provincial Treasurer, Deputy Provincial Secretary.</i>	W. E. Massey, F.C.A.
<i>Deputy Minister of Agriculture.</i>	W. R. Shaw
<i>Deputy of Public Works and Highways.</i>	
<i>Deputy Minister of Health and Welfare and Department Registrar of Births, Deaths and Marriages.</i>	Lt.-Col. P. S. Fielding, M.M.
Remit 50c. fee for each certificate; free to members of armed services.	
<i>Chief Health Officer.</i>	B. C. Keeping, M.D.
<i>Secretary Dept. of Reconstruction.</i>	J. F. Connolly
<i>Provincial Auditor</i>	H. R. Carruthers
<i>Deputy Minister and Director of Education.</i>	Lloyd W. Shaw, M.A.
<i>Secretary of Education.</i>	Peter S. Bradley
<i>Supt. of Libraries and Director of Adult Education.</i>	Bramwell Chandler, M.A.
<i>Legislative Librarian</i>	Jean Gill
<i>Registrar of Deeds, Charlottetown, and Com. of Public Lands.</i>	Ignatius Murphy
<i>Registrar of Deeds, Summerside.</i>	Bennett R. Kelly
<i>Clerk of Executive Council, Superintendent of Insurance, Succession Duty Officer.</i>	
	Lt.-Col. C. J. Stewart, M.C.
<i>Keeper, Provincial Building.</i>	Margaret McDonald
<i>Fire Marshal.</i>	C. A. Beer
<i>Acting Supervisor, Publicity and Travel Bureau.</i>	
	Lt. Col. W. W. Reid, D.S.O.
<i>Director of Child Welfare.</i>	W. J. Brawders
PUBLIC UTILITIES BOARD	
<i>Chairman.</i>	Judge C. St. Clair Trainor
<i>Secretary.</i>	Louis B. MacMillan, M.B.E.
<i>Member.</i>	William R. Brennan, B.Sc.
The Prohibition Act is administered by the Attorney General. Address "Wholesale Vendor's Branch, Charlottetown, P.E. Island."	

HOSPITALS IN PRINCE EDWARD ISLAND

(Supported by Government)

The Falconwood Hospital (for the Insane)—*Medical Superintendent*, A. J. Murchison, M.D.

The Provincial Sanatorium (for Tuberculosis Patients)—*Secretary*, Dr. P. A. Creelman.

PROVINCIAL SCHOOL INSPECTORS

Inspectorate

No. 1. Merritt Callaghan, Alberton.

No. 2. Frank E. Doiron, 27 Weymouth St., Charlottetown.

No. 3 C. B. Jelly, Summerside.

No. 4. Gordon Rice, 9½ Elm Ave., Charlottetown.

No. 5. Angus A. Gilmore, Beaton's Mills.

No. 6. Harold J. Hynes, Montague.

COURTS, JUDGES, Etc., PRINCE EDWARD ISLAND

SUPREME COURT JUDGES.—Hon. Thane A. Campbell, Chief Justice; Hon. Mark R. MacGuigan, *Assistant Judge and Master of Rolls*; Hon. George J. Tweedy.

DISTRICT JUDGE IN ADMIRALTY OF THE EXCHEQUER COURT PRINCE EDWARD ISLAND.—

REGISTRAR IN ADMIRALTY.—Reginald H. Rogers, M.A., B.C.L., Charlottetown.

CLERK OF THE CROWN AND PROTHONOTARY.—Reginald H. Rogers, M.A., B.C.L.

DEPUTY PROTHONOTARIES.—Harold Buell, Queen's County. *Acting Deputy*, S. Leo Blacquiére, Prince County. J. Waldron Lavers, King's County.

(There is no Public Administrator in P.E.I.).

COURT OF CHANCERY

MASTER OF THE ROLLS.—Hon. Mark R. MacGuigan. **VICE-CHANCELLOR.**—Hon. George J. Tweedy, Registrar.—R. H. Rogers, M.A., B.C.L.

SURROGATE AND JUDGE OF PROBATE.—Hon. Harold L. Palmer.

COUNTY COURTS**KINGS COUNTY**

Co. town, Georgetown.

Judge, His Honour C. St. C. Trainor.*High Sheriff*, C. Milton Waye.*Chief Clerk*, J. Waldron Lavers, Georgetown.*Registrar of Deeds*, Ignatius Murphy.**QUEENS COUNTY**

Co. town, Charlottetown.

Judge, His Honour C. Gavin Duffy.*High Sheriff*, John G. McFadyen.*Chief Clerk*, Neil McCannell, Charlottetown.*Registrar of Deeds*, Ignatius Murphy.**PRINCE COUNTY**

Co. town, Summerside.

Judge, His Honour Lloyd G. Lewis.*High Sheriff*, J. Hubert Hall.*Chief Clerk*, S. Leo Blacquiére (Acting) Summerside.*Registrar of Deeds*, Bennett R. Kelly.

CITY COURT OF CITY OF CHARLOTTETOWN.—K. M. Martin, K.C.

BANKRUPTCY.—Supreme Court Judges have jurisdiction in bankruptcy. For Official Receivers and Registrars, (see index).

REGISTRAR IN BANKRUPTCY.—R. H. Rogers.**JUDGES OF JUVENILE COURTS****CHARLOTTETOWN:** K. M. Martin, K.C.**SUMMERSIDE:** His Honour Lloyd G. Lewis.**SOURIS:** His Honour C. St. Clair Trainor**REGISTRATION OF INSTRUMENTS**

Registration of Land Titles is with Registrar of Deeds. Registration of Hire Receipts, Chattel Mortgages, Lien Notes, Conditional Sales, and other Transfers of personal property is with Prothonotary or Deputy Prothonotary of County affected.

MAGISTRATES

PLACE	DISTRICT	MAGISTRATES
Charlo'tetown..	Charlottetown.	K. M. Martin, K.C.
Charlottetown..	Queen's Co.	Gilbert A. Gaudet, B.A., LL.B.

PLACE	DISTRICT	MAGISTRATES
Montague	King's County	J. W. MacDonald
Summerside	Summerside	E. H. Strong, M.C. K.C.
Summerside	Prince Co.	R. S. Hinton

CITIES AND TOWNS IN PRINCE EDWARD ISLAND

CITY	CLERK	TOWN	CLERK	TOWN	CLERK
Charlottetown..	James A. Fullerton	Borden	J. Walter Cann	Montague	Harold Hynes
TOWN		Alberton	Mabel D. Fielding	Souris	Melvin McQuaid
Summerside	J. H. Strong	Kensington	R. S. Humphreys	Georgetown	Miss G. Sullivan

DATES OF MUNICIPAL ELECTIONS, P.E.I.

Charlottetown—2nd Wed. in Feb., every 2nd year—next Election 1948.

Summerside—1st Tues. in Feb., each year.

Alberton—Last Tues. in Feb., each year.

Borden—1st Tues. in Sept., every 2nd year—next Election 1948.

Georgetown—1st Wed. in Dec., every 2nd year—next Election 1948.

Kensington—Last Tues. in Jan., each year.

Montague—Last Tues. in Jan., each year.

Souris—Third Tues. in Feb., each year.

Where the above dates fall on a statutory holiday Election is held on following day.

PROVINCE OF QUEBEC

Entered Confederation 1st July, 1867. Area 594,860 Sq. Miles. Population 1941—3,331,882.

SEAT OF GOVERNMENT.....QUEBEC CITY.

LIEUTENANT-GOVERNOR, The Honourable Major-General Sir Eugene Fiset, K.B., C.M.G., D.S.O., M.D.

Aide-de-Camp, Lt. Colonel D. B. Papineau, R. O.

| Private Secretary, Louis-Joseph Paquin, B. L.

EXECUTIVE COUNCIL

<i>Premier, Attorney-General and President of Executive Council</i> , Hon. Maurice-L. Duplessis. \$14,000	<i>Minister of Colonization</i> , Hon. Jos.-D. Bégin.. \$8,000
<i>Provincial Treasurer</i> , Hon. Onésime Gagnon.. 8,000	<i>Minister of Game and Fisheries</i> , Hon. C.-E. Pouliot..... 8,000
<i>Minister of Lands and Forests, and of Hydraulic Resources</i> , Hon. J. S. Bourque. . 8,000	<i>Minister of Labour</i> , Hon. Antonio Barrette .. 8,000
<i>Minister of Health</i> , Hon. J. H. A. Paquette. . 8,000	<i>Minister of Trade and Commerce</i> , Hon. Paul Beaulieu .. 8,000
<i>Minister of Social Welfare and of Youth</i> , Hon. J. M. Paul Sauvé..... 8,000	<i>Minister of Agriculture</i> , Hon. Laurent Barré. 8,000
<i>Minister of Municipal Affairs</i> , Hon. Bona Dussault..... 8,000	<i>Provincial Secretary</i> , Hon. Omer Côté..... 8,000
<i>Minister of Roads</i> , Hon. Antonio Talbot..... 8,000	<i>Ministers without Portfolio</i> , Honourable Antonio Elie, Tancrede Labbé, Marc Trudel, Patrice Tardif, J.-T. Larochelle, J.-H. Delisle.....each 4,000
<i>Minister of Public Works</i> , Hon. Roméo Lorrain..... 8,000	
<i>Minister of Mines</i> , Hon. Jonathan Robinson. 8,000	

OFFICERS OF THE COUNCIL

Mr. A. Morisset, Clerk of the Council; Mr. Charles Larichelière, Deputy Clerk.

Secretary to the President of the Executive Council

Roger Ouellet

Chief of Secretarial Staff.....Raoul Baby

Secretary to the Attorney-General.....

(The above salaries are inclusive of an allowance of \$4,000 in the case of the Premier, of \$2,000 in the case of the other ministers with or without portfolio.

LEGISLATIVE COUNCIL

Hon. Alphonse Raymond, Speaker

DIVISION	NAME	P. O. ADDRESS	DIVISION	NAME	P. O. ADDRESS
Alma.....	J.-Olier Renaud, U.N.....	Montreal	Lauson.....	Emile Moreau, Lib.....	Roberval
Bedford.....	J. Nicol, Lib.....	Sherbrooke	Les Laurentides.....	Gerald Martineau, U.N.....	Quebec
De la Durantaye ..	Charles Delagrave, Lib.....	Lévis	Mille Isles.....	Francis L. Connors, Lib.....	Outremont
De Lanaudière.....	Félix Messier, Lib.....	St-Antoine-de-Vercheres	Montarville.....	Gustave Lemieux Lib.....	Montreal
De la Vallière.....	J. O. E. Ouellet, Ind.....	LacEtchemin	Repentigny.....	G. A. Simard, Lib.....	Montreal
De Lorimier.....	Alphonse Raymond, U.N.....	Montreal	Rigaud.....	Victor Marchand, Lib.....	Outremont
De Salaberry.....	Raoul Grothe, Lib.....	Montreal	Rougemont.....	Wilfrid Bovey, Lib.....	Montreal
Golfe.....	Jules Brillant, Lib.....	Kimouski	Shawinigan.....	J. L. Baribeau, U.N.....	Ste. Genevieve
Grandville.....	Philippe Brais, Lib.....	Montreal	Sorel.....	P. R. Du Tremblay, Lib.....	Montreal
Inkerman.....	Robert R. Ness, Lib.....	Howick	Stadacona.....	H. Laferté, Lib.....	Quebec
Kennebec.....	Elysée Theriault, Lib.....	Quebec	Victoria.....	George B. Foster U.N.....	Montreal
La Salle.....	Pierre Bertrand, U.N.....	Quebec	Wellington.....	Edouard Asselin, U.N.....	Montreal

OFFICERS OF THE LEGISLATIVE COUNCIL

Clerk, Clerk of English Journals, R. A. Benoit.

Assistant Clerk and Clerk of French Journals and French Translator,.....

Sergeant-at-Arms and Clerk of Committees, Athanase Guy.

Gentleman Usher of the Black Rod, Arthur St. Jacques
Chief Clerk, L. Parent.

OFFICERS OF THE LEGISLATIVE ASSEMBLY

Clerk of the Legislative Assembly and Clerk in Chancery, Antoine Lemieux, K.C.
Clerk Assistant of the Legislative Assembly, Eugène Bernard.

Sergeant-at-Arms, Eugène Thériault.

Accountant, L. P. Lavallée.

Joint Accountant, R. Potvin.

Asst. Accountant, J. E. LaSanté

Clerk of the English Journal and Records, G. S. Gourdeau.

Clerk of the French Journal, Orders of the Day, etc., F. A. Monk.

Clerk of Committees, Massue Fortier.

Asst. Clerk of Committees, Lucien Drouin.

French Translator, Donat Fortin

Chief English Translator J. G. R. Potvin.

Asst. English Translators, J. D. Reilly, P. Devlin and T. Paquet.

Clerk of Votes and Proceedings, Jean Sénécal.

Clerk of Stationery, A. Bonin.

Librarian

Librarian, G. E. Marquis.

Law Librarian, J. C. Bonenfant.

Secretary and Cataloguer, L.-P. Doré.

Chief Registrar, Armand Parent.

Law Clerk's Office

Asst. Attorney-General, Leopold Désilets, K.C.

Special Law Officer, Adolphe Routhier.

LEGISLATIVE ASSEMBLY

22nd Legislature Elected 8th of August, 1944

The maximum duration of a Parliament in Quebec is 5 years

Speaker, Hon. Alexandre Taché. Deputy Speaker, Maurice Tellier.

*Leader of Opposition, Adélard Godbout.**For officers of the Legislative Assembly see page 407.*

Standing of parties: Union Nationale 52, Liberals 33, Bloc Populaire 2, Others 3, Vacant 1. Total 91

The standing of parties at the dissolution of the 21st Legislature on June 29th, 1944 was:

Liberal 59. Union Nationale 17. Independent 2. Vacant 7. Total 85.

Over and above sessional indemnities of \$3,000:

The Speaker of the Legislative Assembly receives an indemnity of \$6,000, an allowance of \$1,000 for entertainment and a lodging allowance of \$1,000.

The Deputy Speaker: an indemnity of \$3,000 plus an allowance of \$1,000 for entertainment.

The Leader of the Opposition: an indemnity of \$6,000 plus an allowance of \$2,000 for entertainment.

For every session of the Legislature extending beyond 30 days, each member of the Legislative Assembly and of the Legislative Council receives an indemnity of \$3,000 and an annual allowance of \$1,000 for travelling expenses, office expenses, etc.

CONSTITUENCY	MEMBER ELECTED WITH PARTY ALLEGIANCE	POST OFFICE
<i>Abitibi East</i>	Drouin, Henri..... <i>Lib.</i>	Amos.....
<i>Abitibi West</i>	Lesage, Emile..... <i>U.N.</i>	Macamic.....
<i>Argenteuil</i>	Dansereau, G.-Etienne..... <i>Lib.</i>	Grenville.....
<i>Arthabaska</i>	Plourde, Pierre-Horace..... <i>Lib.</i>	Victoriaville.....
<i>Bagot</i>	Johnson, Daniel..... <i>U.N.</i>	Montreal.....
<i>Beauce</i>	G. Octave Poulin..... <i>U.N.</i>	St.-Georges-de-Beauce.....
<i>Beauharnois</i>	Lemieux, Albert..... <i>B.P.</i>	Salaberry-de-Valleyfield.....
<i>Bellechasse</i>	Bienvenue, Valmore..... <i>Lib.</i>	Québec.....
<i>Berthier</i>	Sylvestre, Armand..... <i>Lib.</i>	Berthierville.....
<i>Bonaventure</i>	Jolicoeur, Henri..... <i>U.N.</i>	Québec.....
<i>Brome</i>	Robinson, Jonathan..... <i>U.N.</i>	Montreal.....
<i>Chambly</i>	Joyal, D.-Evariste..... <i>Lib.</i>	Mackayville.....
<i>Champlain</i>	Bellemare, Maurice..... <i>U.N.</i>	Trois-Rivières.....
<i>Charlevoix-Saguenay</i>	Leclerc, Arthur..... <i>U.N.</i>	La Malbaie.....
<i>Châteauguay</i>	Mercier, Honoré..... <i>Lib.</i>	Ville-de-Léry.....
<i>Chicoutimi</i>	Talbot, Antonio..... <i>U.N.</i>	Chicoutimi.....
<i>Compton</i>	French, C. Daniel..... <i>U.N.</i>	Montreal.....
<i>Deux-Montagnes</i>	Sauvé, J.-M.-Paul..... <i>U.N.</i>	Outremont.....
<i>Dorchester</i>	Bégin, Joseph-D..... <i>U.N.</i>	Ste-Germaine-du-Lac-Etchemin.....
<i>Drummond</i>	Bernard, Robert..... <i>U.N.</i>	Drummondville.....
<i>Frontenac</i>	Tardif, Patrice..... <i>U.N.</i>	St-Méthode-d'Adstock.....
<i>Gaspé North</i>	Pelletier, Alphonse..... <i>U.N.</i>	Ste-Anne-des-Monts.....
<i>Gaspé South</i>	Pouliot, Camille-E..... <i>U.N.</i>	Cap-d'Espoir.....
<i>Gatineau</i>	Nadon, Joseph-Célestin..... <i>Lib.</i>	Maniwaki.....
<i>Hull</i>	Taché, Alexandre..... <i>U.N.</i>	Hull.....
<i>Huntingdon</i>	Rennie, John G..... <i>U.N.</i>	Montreal.....
<i>Iberville</i>	Thuot, Yvon..... <i>U.N.</i>	Iberville.....
<i>Jacques-Cartier</i>	Kirkland, Charles-Aimé..... <i>Lib.</i>	Ville St-Pierre.....
<i>Joliette</i>	Barrette, Antonio..... <i>U.N.</i>	Joliette.....
<i>Kamouraska</i>	Lizotte, Louis-Philippe..... <i>Lib.</i>	Rivière-du-Loup.....
<i>Labelle</i>	Paquette, J.-H.-Albiny..... <i>U.N.</i>	Mont-Laurier.....
<i>Lake St. John</i>	Fillion, Joseph-L..... <i>Lib.</i>	St-Joseph-d'Alma.....
<i>L'Assomption</i>	Chartrand, Victor-S..... <i>U.N.</i>	L'Epiphanie.....
<i>Laval</i>	Leduc, François-J..... <i>Lib.</i>	Montréal.....
<i>Lavolette</i>	Ducharme, Romulus..... <i>U.N.</i>	La Tuque.....
<i>Lévis</i>	Laroche, J.-T..... <i>U.N.</i>	Lévis.....
<i>L'Islet</i>	Godbout, Adélard..... <i>Lib.</i>	Québec.....
<i>Lotbinière</i>	Roberge, Guy..... <i>Lib.</i>	Québec.....
<i>Magdalen Islands</i>	Langlais, Hormisdas..... <i>U.N.</i>	Québec.....
<i>Massonville</i>	Gatien, J.-F.-A..... <i>U.N.</i>	Montréal.....
<i>Maskinongé</i>	Caron, Germain..... <i>U.N.</i>	St-Antoine-de-la-Rivière-du-Loup.....
<i>Matane</i>	Gagnon, Onésime..... <i>U.N.</i>	Québec.....
<i>Matapédia</i>	Cossette, Philippe..... <i>U.N.</i>	Causapscal.....
<i>Mégantic</i>	Labbé, Tancrède..... <i>U.N.</i>	Theftford Mines.....
<i>Missisquoi</i>	Gosselin, Henri-A..... <i>Lib.</i>	Farnham.....
<i>Montcalm</i>	Tellier, J.-Maurice..... <i>U.N.</i>	Joliette.....
<i>Montmagny</i>	Choquette, Fernand..... <i>Lib.</i>	Québec.....

CONSTITUENCY	MEMBER ELECTED WITH PARTY ALLEGIANCE	POST OFFICE
Montmorency.....	Dumoulin, Jacques..... <i>Lib.</i>	Québec.....
Montréal-Jeanne-Mance.....	Dubreuil, J.-Emile..... <i>Lib.</i>	Montréal.....
Montréal-Laurier.....	Laurendeau, J.-E.-André..... <i>Ind.</i>	Outremont.....
Montréal-Mercier.....	Francoeur, Joseph-A..... <i>Lib.</i>	Montréal.....
Montréal-Notre-Dame-de Grace.....	Mathewson, J. Arthur..... <i>Lib.</i>	Montréal.....
Montréal-Outremont.....	Groulx, Henri..... <i>Lib.</i>	Outremont.....
Montréal-St-Anne.....	Guérin, Thomas..... <i>Lib.</i>	Montréal.....
Montréal-St-Marie.....	Côté, J.-Camille..... <i>U.N.</i>	Montréal.....
Montréal-St-Henri.....	Delisle, J.-H..... <i>U.N.</i>	Montréal.....
Montréal-St-Jacques.....	Côté, Omer..... <i>U.N.</i>	Outremont.....
Montréal-St-Louis.....		
Montréal-Verdun.....	Ross, Lionel A..... <i>Lib.</i>	Verdun.....
Napierville-Laprairie.....	Riendeau, Hercule..... <i>U.N.</i>	Napierville.....
Nicolet.....	Fleury, Emery..... <i>U.N.</i>	St-Léonard.....
Papineau.....	Lorrain, J.-Roméo..... <i>U.N.</i>	Buckingham.....
Pontiac.....	Lawn, Edward Charles..... <i>Lib.</i>	Campbell's Bay.....
Portneuf.....	Dussault, Bona..... <i>U.N.</i>	St-Marc-des-Carrières.....
Quebec County.....	Chaloult, René..... <i>I.</i>	Québec.....
Quebec Center.....	Morin, J.-William..... <i>Lib.</i>	Québec.....
Quebec East.....	Drouin, Henri-Paul..... <i>Lib.</i>	St-Pétronille, I.O.....
Quebec West.....	Samson, Wilfrid..... <i>Lib.</i>	Québec.....
Richelieu.....	Robidoux, Joseph-Willie..... <i>Lib.</i>	Sorel.....
Richmond.....	Goudreau, Albert..... <i>U.N.</i>	Asbestos.....
Rimouski.....	Dubé, Alfred..... <i>U.N.</i>	Beauséjour, Rimouski.....
Rivière-du-Loup.....	Casgrain, Léon..... <i>Lib.</i>	Rivière-du-Loup.....
Roberval.....	Marcotte, Antoine..... <i>U.N.</i>	Roberval.....
Rouville.....	Barré, Laurent..... <i>U.N.</i>	L'Ange-Gardien.....
Rouyn-Noranda.....	Côté, David..... <i>Ind.</i>	Rouyn.....
St-Hyacinthe.....	Chartier, Irénée..... <i>U.N.</i>	St-Hyacinthe.....
St-Jean.....	Beaulieu, Paul..... <i>U.N.</i>	St-Jean.....
St-Maurice.....	Trudel, Marc..... <i>U.N.</i>	Shawinigan Falls.....
St-Sauveur.....	Hamel, Wilfrid..... <i>Lib.</i>	Québec.....
Shefford.....	Choquette, Hector..... <i>U.N.</i>	Granby Township.....
Sherbrooke.....	Bourque, J.-S..... <i>U.N.</i>	Sherbrooke.....
Stanstead.....	Bergeron, Ovila..... <i>B.P.</i>	Magog.....
Témiscamingue.....	Larivière, Nil-E..... <i>U.N.</i>	Rouyn.....
Témiscouata.....	Pelletier, André..... <i>U.N.</i>	St-Louis-du-Ha! Ha!.....
Terrebonne.....	Blanchard, J.-L..... <i>U.N.</i>	St-Thérèse-de-Blainville.....
Three Rivers.....	Duplessis, Maurice-L..... <i>U.N.</i>	Three Rivers.....
Vaudreuil-Soulanges.....	Sabourin, Alphide..... <i>Lib.</i>	St-Marthe.....
Verchères.....	Dupré, Arthur..... <i>Lib.</i>	Verchères.....
Westmount-St-George.....	Marler, George C..... <i>Lib.</i>	Montréal.....
Wolfe.....	Vachon, J.-J. Henri..... <i>U.N.</i>	Garthby.....
Yamaska.....	Elie, Antonio..... <i>U.N.</i>	Baieville.....

Lib. = Liberal.*U.N.* = Union Nationale.*B. Pop.* = Bloc Populaire

CHIEF DEPARTMENTAL OFFICERS—QUEBEC

OFFICE OF THE PRIME MINISTER

Prime Minister: Hon. Maurice L. Duplessis;
Executive Secretary to the Prime Minister: Georges
Léveillé.

PROVINCIAL PUBLICITY BUREAU

Instituted 1946 to emphasize the characteristics,
traditions, cultural values, etc., of the Province. It is
under the jurisdiction of the Prime Minister.

Director of the Bureau: Georges Léveillé; Address:
Government Buildings, Quebec.

Director of Ciné-Photography Service: Joseph Morin,
Address: 65 Grande Allée, Quebec.

DEPARTMENT OF THE ATTORNEY-GENERAL

Attorney-General, Hon. Maurice L. Duplessis, K.C.

Deputy Att'y-Gen., Léopold Désilets, K.C.

Acting Deputy Attorney-General, Paul Frenette, K.C.

Acting Deputy Attorney-General, C. E. Cantin, K.C.

Special Law Officers, F. A. Juneau, K.C., J. L. Larue,

K.C., A. J. Savard, K.C., G. Bornais, K.C., Eugène

St-Pierre, K.C., E. Tourigny, J.L. Doucet, F.

Drouin, C. A. Dionne, K. C., Maurice Martel.

Secretary of the Department, L. R. Michaud.

Secretary to the Asst. Attorney-General, P. O. Lemieux

Registrar, Jos. Pacaud.

Auditor, Aimé Fortin.

Accountant, J. O. Fréchette.

SECURITIES ACT BRANCH

Joint Registrars, Adolphe Routhier, K.C., Quebec,

E. Leboeuf, K. C., Montreal.

Special Law Officer, F. X. Godbout, K.C.,

Law Officer, Hector Pelletier.

Accountant-Investigator, H. Oughtred.

Inspector of Registry Offices, J. E. M. Desrochers,

Gustave Johidon

Inspectors of Prisons, M. L. Péloquin, Joseph Desrosiers,

Joseph Boulay

Inspectors of Public Offices, G. A. Terreault, Philippe

Bigué.

PROVINCIAL POLICE

Montreal, Commissioner, J. P. Lamarche, K.C.

Québec, Asst. Commissioner, Lt.-Col. Léon Lambert.

FILM CENSORSHIP BOARD

Montreal

President, Lucien Desbiens.

Censors, Ernest Simard, Georges Robert, Guy Gui-

bault, Dr. Albert Surprenant.

DEPARTMENT OF COLONIZATION

<i>Minister of Colonization</i>	Hon. J. D. Bérin
<i>Deputy Minister</i>	Stanislas Bérin
<i>Secretary of the Department</i>	P. E. Boutin
<i>Director of Social Services</i>	Rev. A. Fortier
<i>Law Officer</i>	Antoine Cimon, K.C.
<i>Chief Accountant</i>	Camille Roy
<i>Purveyor</i>	Albert Audet
<i>Publicist</i>	Gerard Ouellet

CHIEFS OF DEPARTMENTAL SERVICES

<i>Chief Engineer and Director of Colonization Works</i>	Paul Vincent, C.E.
<i>Economic Studies' Service</i>	Theo. Mercier, F.E.
<i>Colonization Lands' Service</i>	J. P. Bolduc
<i>Supervision and Aid to Settlers</i>	R. Lebel, F.E.
<i>Settlers' Establishment Service</i>	R. Dorval
<i>Exterior Personnel Service</i>	J. A. Cloutier, F.E.
<i>Agronomy Service</i>	Jean Parrot, B.A.Sc.

CHIEFS OF COLONIZATION DISTRICTS

<i>Montreal</i>	R. C. Dalton
<i>Quebec</i>	S. Blouin
<i>Amos</i>	Georges Duchemin
<i>La Sarre, A. St.-Germain; Rouyn;</i> <i>Leon Sylvestre; Mistassini; Alphonse Simard; Chicoutimi;</i> <i>Armand Tremblay; Notre-Dame du Lac;</i> <i>L. Belles-Isles; Rimouski; Guy Samson; New Carlisle;</i> <i>Georges Michaud; Baie St. Paul; J. J. Simard.</i>	

PROVINCIAL SECRETARY'S OFFICE

<i>Provincial Secretary and Registrar</i>	Honourable Omer Côté, C.R.
<i>Under-Secretary and Deputy Registrar</i>	Dr. Jean Bruchesi

<i>Provincial Archivist</i>	Antoine Roy
<i>Curator of the Provincial Museum</i>	Paul Rainville
<i>Registrar of the Department</i>	J. Alphonse Bernier
<i>King's Printer</i>	Rédempti Paradis
<i>Law Officer</i>	Lucien Darveau
<i>Accountant</i>	Jacques Cloutier
<i>Special Officer and Purveyor</i>	Francis DesRoches

PROVINCIAL TREASURY DEPARTMENT

<i>Provincial Treasurer</i>	Hon. Onésime Gagnon, P.C.
<i>Asst. Treas. and Sec. of Treasury Board</i>	J. H. Bieler
<i>Secretary to the Treasurer and Chief of Service</i>	Edouard Laurent
<i>Chief of Service</i>	R. S. Todd
<i>Comptroller of Sinking Funds</i>	G. F. Styles
<i>Chief Accountant</i>	W. C. Lower
<i>Audit Branch—Provincial Auditor</i>	A. J. Dolbec, C.A.
<i>Asst. Provincial Auditor</i>	Gustave E. Tremblay, C.A.

<i>Revenue Branch</i>	
<i>Comptroller of Provincial Revenue</i>	G. H. Shink
<i>Asst. Comptroller of Provincial Revenue</i>	R. H. Stanton, C.A.
<i>Collector of Succession Duties</i>	E. Rivard
<i>Superintendent Sales and Tobacco Taxes</i>	Ph. Gimaiel
<i>Acting Director Automobile Bureau</i>	E. Laurent
<i>Director Corporation Tax Service</i>	Wilfrid Turcot
<i>Director License Service</i>	Georges Gelly
<i>Director Amusement Tax</i>	Michel Gignac
<i>Director Gasoline and Hospital Duty Tax</i>	J. Dionne
<i>Stock Transfer Tax</i>	P. Leveillé
<i>Chief Accountant</i>	J. Robitaille
<i>Insurance Branch—Superintendent of Insurance and</i> <i>Inspector of Trust Companies</i>	Georges Lafrance
<i>Asst. Supt. of Insurance and Legal</i> <i>Adviser</i>	Wheeler DuPont
<i>Asst. Inspectors</i>	J. M. Pouliot, V. Tremblay
<i>Agency Officer</i>	J. A. Lemieux

DEPARTMENT OF PUBLIC WORKS

<i>Minister</i>	Hon. Roméo Lorrain
<i>Deputy Minister</i>	Ivan E. Vallée
<i>Secretary of the Department and Secretary to the</i> <i>Minister</i>	J. Alph. Drolet
<i>Assistant Secretary of the Department and Secretary</i> <i>to the Deputy Minister</i>	René Dupuis
<i>Chief Engineer</i>	O. Desjardins
<i>Joint Chief Engineer Administration</i>	C. Milot
<i>Joint Chief Engineer in charge of projects</i>	P. A. Dupuis
<i>Joint Chief Engineer, Quebec Region</i>	J. C. L. Trempe
<i>Joint Chief Engineer, Montreal Region</i>	C. R. Laberge
<i>Structural Engineer</i>	F. B. Painchaud
<i>Fire Commissioner</i>	E. Lavigne
<i>Assistant Fire Commissioner</i>	F. X. Ahern

<i>Chief Architect</i>	L. Fontaine
<i>Architect in charge of projects</i>	A. H. Tremblay
<i>Law Officer</i>	Maxime Morin
<i>Accountant</i>	J. A. Taillon
<i>Registrar</i>	A. H. Chabot
<i>Superintendent and Purveyor, Québec</i>	Adélaïde Côté
<i>Superintendent and Purveyor, Montréal</i>	Geo. Tanguay
<i>Joint Superintendent and Purveyor,</i> <i>Montréal</i>	Léo Lahaise

DEPARTMENT OF MINES

<i>Minister</i>	Hon. Jonathan Robinson
<i>Deputy Minister</i>	A. O. Dufresne
<i>Technical Adviser</i>	Theo. C. Denis
<i>Chief, Mining Land Titles Branch</i>	J. X. Mercier
<i>Chief Mining Recorder</i>	T. H. Leden
<i>Chief Inspector</i>	R. H. Taschereau
<i>Chief, Geological Surveys Branch</i>	I. W. Jones
<i>Chief, Mineral Deposits Branch</i>	B. T. Denis
<i>Chief, Laboratories</i>	M. Archambault
<i>Chief, Cartography Branch</i>	Léon Valois
<i>Chief, Civil Engineering Works</i> <i>Branch</i>	L. A. St. Pierre
<i>Editor of Publications</i>	M. Brunet
<i>Statistician</i>	C. O. Beaudet
<i>Accountant</i>	R. Samson

ORE SAMPLING AND TREATING PLANT

<i>Manager at Val d'Or</i>	G. S. Grant
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DEPARTMENT OF LABOUR

<i>Minister</i>	Hon. Antonio Barrette
<i>Deputy Minister</i>	Gérard Tremblay
<i>Associate Deputy-Minister</i>	J. O'Connell-Maher
<i>Private Secretary to the Minister</i>	Paul Brien
<i>INSPECTION SERVICE OF INDUSTRIAL AND COMMERCIAL</i> <i>ESTABLISHMENTS AND PUBLIC BUILDINGS</i>	
<i>Chief Inspector</i>	Clovis Bernier
<i>Offices in Montreal, Quebec, Trois Rivières, Sher-</i> <i>brooke, Hull.</i>	

<i>BOARD OF EXAMINERS OF ELECTRICIANS AND INSPECTION</i> <i>SERVICE OF ELECTRICAL INSTALLATIONS</i>	
<i>Chief Examiner</i>	René Labelle
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CONCILIATION AND ARBITRATION SERVICE

<i>Director</i>	Cyprien Miron
<i>Offices in Montreal and Quebec.</i>	

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<i>Chief Superintendent</i>	Alfred Crowe
<i>Offices in Montreal, Verdun, Quebec, Trois Rivières,</i> <i>Hull, La Tuque, Val d'Or, Jonquière, Chandler,</i> <i>Sherbrooke, St. Hyacinthe, Granby, Joliette, Rouyn.</i>	

<i>BOARD OF EXAMINERS OF STATIONARY ENGINEERS AND</i> <i>INSPECTION SERVICE OF PRESSURE VESSELS</i>	
<i>Chief Examiner</i>	N. S. Walsh
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<i>Chairman</i>	Hon. Justice F. X. Lacoursière
<i>Offices in Montreal, Quebec, Trois Rivières, Sher-</i> <i>brooke, Hull.</i>	

LABOUR RELATIONS BOARD

<i>Chairman</i>	Hon. Justice E. Boivin
<i>Offices in Montreal and Quebec.</i>	

SUPERIOR LABOUR COUNCIL

<i>Chairman</i>	A. Désy
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APPRENTICESHIP SERVICE

<i>Technical Advisor</i>	G. Rousseau
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<i>Superintendent of Education</i>	J. P. Labarre, B.A., D.Paed.
<i>English Secretary, Deputy Minister, and Director of</i> <i>Protestant Education</i>	W. P. Percival, Ph.D., LL.D.
<i>French Secretary and Deputy Minister</i>	B. O. Filteau, B.A.
<i>Chief of Examination Services</i>	C. J. Miller
<i>Inspector General of Catholic Normal Schools</i>	J. P. Labarre, B.A., D.Paed.

Assistant Inspectors General of Catholic Normal Schools..... Roch Aubry
Inspector General of Protestant Schools,
 E. S. Giles, M.A.

Inspector General of Catholic Primary Schools,
 J. O. Desaulniers

Asst. Inspector General of Catholic Primary Schools,
 Michel Savard

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 M.A., Ph.D., Melba McBain.

Inspectors of Superior Schools,
 C. E. Ployart, B.A. and H. G. Young, B.A.

Director of Household Science Schools,
 Miss Evelyn LeBlanc

Accountant..... J. B. Robitaille

Pension Fund Secretary..... F. P. Noel

Director of Drawing..... G. Morisset

Officer in Charge of Organization of School Municipalities..... Joseph A. Paquet

Special Officer, School Buildings and Sanitation,
 A. Bergeron

Registrar..... Ludger Faguy
 (For list of School Inspectors, see page 114)

ADMINISTRATIVE (COMMISSION OF TEACHERS' PENSION FUND
 OF THE PROVINCE OF QUEBEC)

Chairman, J. P. Labarre, Department of Education,
 Quebec; *Secretary*, F. P. Noel, Department of Education,
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 of Quebec, His Grace the Archbishop of Montreal,
 His Grace the Archbishop of Ottawa, the Bishop of
 Chicoutimi, Bishop of Sherbrooke, Bishop of Trois-
 Rivieres, Bishop of Nicolet, Bishop of St. Hyacinthe,
 Bishop of Charlottetown, Bishop of Joliette, Bishop of
 Timmins, Bishop of Pembroke, Archbishop of
 Rimouski, Bishop of Mont Laurier, Bishop of Gaspé,
 Bishop of Valleyfield, Bishop of St. John, Bishop of
 Amos, the Bishop of the Gulf of St. Lawrence, The
 Vicar-Apostolic of Bay James, The Vicar Apostolic of
 the Labrador, The Hon. Justice Sir Mathias Tellier,
 Hon. Justice Antonin Galipeault, Hon. Justice H. A.
 Fortier, Hon. Hector Authier, M.P., Hon. Cyrille
 F. Bélange, Hon. Justice J. N. Francoeur, Messrs.
 Antonio Perrault, C.R., Edouard Montpetit, Augustin
 Frigon, Hon. Hector Perrier, Jos. A. Trudel,
 Michael McManus, Gerald Coughlin, Jacques Du-
 moulin, C.R., Gaëtan Valois, N.P., Eugène Issalys,
 Théodore Lespérance, A. Rivard, J. A. Savoie.
Sec. ety., E. O. Fêltau.

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 Mr. J. P. Labarre (Ex-officio); Dr. G. G. D. Kil-
 patrick, Chairman; Mr. A. K. Cameron, Mr. Howard
 Murray, O.B.E.; Rev. A. H. McGreer, D.D., O.B.E.,
 M.C.; Senator C. B. Howard; Mr. R. Eric Fisher,
 Dr. R. H. Stevenson; Dr. C. L. Brown; Mr. Leslie N.
 Buzzell; Dr. F. Cyril James; Mr. George Y. Deacon;
 Mr. H. W. Jones; Dr. S. E. McDowell; Mrs. T. P.
 Ross; Hon. Jonathan Robinson; Rt. Rev. John
 Dixon, Mr. W. Q. Stobo; Hon. G. B. Foster; Mr.
 W. E. Dunton.

Associate Members—W. L. Shurtleff, K.C., LL.D.,
 Dr. Sinclair Laird, M.A., B.Phil., LL.D., Mrs. A.
 Stalker, Mr. T. M. Dick, B.A., Dr. J. S. Astbury,
 Mrs. Roswell Thomson, Mr. D. C. Munroe, W. P.
 Percival, Ph.D., LL.D., Secretary.

DEPARTMENT OF AGRICULTURE

Minister..... Hon. Laurent Barré, C.Agr. Merit
Deputy Minister..... Jules Simard, B.S.A., C.A.M.
Secretary of the Department

Pellerin Lagloire, B.A., B.S.A., M.A.
Legal Advisor... Chs-A. Gamache, C.R., B.A., LL.L.
Chief Accountant..... Henri Caron

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Extension Branch..... Ernest Dubé, B.A., B.S.A.
Agricultural Education Branch J.-Chs Magnan, L.S.A.
Rural Economics Branch

Laurier Descoteaux, B.L., B.S.A.
Information and Research

Georges Maheux, L.S.A., M.A., D.Sc., F.R.S.C.
Home Economics Branch..... Emile Gauthier, B.S.A.
Field Husbandry Branch.. André Auger, B.A., B.S.A.
Horticultural Branch

J.-H. Lavoie, B.A., F.E., L.S.A.
Animal Husbandry Branch

Pierre Labrègue, B.A., B.S.A., M.Sc.

Health of Animals Branch..... J.-M. Veilleux, D.V.S.
Rural Engineering Branch..... W. Dubé, B.A., C.E.

PROVINCIAL SCHOOLS AND FARM

Provincial Dairy School, St-Hyacinthe, Director
 Dr J.-L. Bérard

Provincial Farm-School, La Gorgendière, Director
 André St-Pierre, B.A., B.S.A.

Provincial Fur Farm, St-Louis de Courville, Director
 L. J. Simard, B.S.A.

COMMISSIONS

Dairy Industry Commission, Chairman
 Emile Nadeau, B.A., M.D.

Rural Electrification Commission, President
 Judge T. Tremblay, B.A., LL.D.

Farm Credit Office, Chairman
 Eugène Poirier, B.A., N.P.

DEPARTMENT OF HEALTH

Offices: Parliament Building, Quebec.

Minister..... Hon. J.-H.-A. Paquette, M.D.

Deputy Minister..... Dr. Jean Grégoire

Assist. Deputy Minister..... Dr. J. C. Beaudet

Demographer..... Dr. P. Parrot

Official issuing copies of Registration Certificates of Births, Marriages and Deaths..... Dr. Paul Parrot
 (The fee to remit for each certificate is \$1.00)

Epidemiologist..... Dr. A. R. Foley

Infantile Hygiene and Nutrition..... Dr. J. E. Sylvestre
 (Child Health)

Industrial Hygiene..... Dr. F. J. Tourangeau

Division of the Insane..... Dr. L. R. Vézina

Division of Health Units..... Dr. B. Lahaye

Division of Public Assistance..... Dr. A. Bossinotte

Publicist..... Charles-Marie Boissonnault

Chief, Administrative Service..... Armand Quevillon

Secretary of the Department..... Pierre-Henri Côté

Accountant..... J. Letellier

Medical Aid to Settlers..... Dr. Emile Martel

Health Education..... Dr. Jules Gilbert

Purchaser..... Roland Boisvert

Chiefs of Divisions, with offices in Montreal:

Chief of Staff, Director of Services..... Dr. A. Lapierre

Sanitary Engineering..... Théo. J. Lafrenière, S. E.

Chief of Laboratories..... M. H. McCrady

Public Assistance, Dr. Arthur Lessard (Asst. to Chief)

Veneral Diseases

Dr. David Beaulieu and Dr. G. Choquette

Serologist..... Dr. Jules Archambault

Special Officer..... Dr. A. Séguin

HEALTH UNIT INSPECTION

Rimouski..... Dr. J.-L. Houde

Québec..... Dr. Charles-Auguste Gauthier

Québec..... Dr. U. Bédard

Québec..... Dr. R. Deschênes

HOSPITALS FOR THE INSANE

St. Jean-de-Dieu, Asylum, Longue Pointe—Dr. Omer
 Noël, Supt.

Protestant Asylum for the Insane, Verdun—Dr.
 George E. Reed, Supt.

St. Michel Archange Asylum—Dr. Lucien LaRue,
 Supt.

St. Anne Asylum, Baie-St.-Paul—Dr. J.-G. Dufour,
 Supt.

St. Julien Asylum, Bernierville—Dr. J.P. Lamontagne,
 Supt.

Bordeaux Hospital for Insane, Dr. Emile Legrand,
 Supt.

Retraite Saint-Benoit, Montréal, Dr. Omer Noël,
 Supt.

ANTI-TUBERCULAR SANATORIA

(Address: "The Superintendent.")

Laval Hospital, Quebec,
 Lake Edward Sanatorium.

Bruchesi Institute of Montreal.
 The Breherm Rest.

Mount Sinai, St. Agathe des Monts, Co. Terrebonne.

Laurentian Sanatorium, St. Agathe de Monts.

Hotel-Dieu St. Michel, Roberval.

St. Joseph du Précieux Sang, Rivière du Loup.

Sacré Coeur Hospital Montreal.

St. Joseph Hospital, Rimouski.

St. Georges Mont Joli, Matane.

Notre Dame de la Garde Hospital, Îles de la Madeleine.

St. Lawrence Sanatorium, Hull.

Hotel-Dieu St. Vallier, Chicoutimi.

Sacré-Coeur Hospital, Sherbrooke.

St. Joseph Hospital, Thetford Mines.

Cooke Sanatorium, Three Rivers.
Sacred-Heart Hospital, Plessisville.
Hôtel-Dieu Notre-Dame des Neiges, Gaspé.
St. Jean Eudes Hospital, Havre St. Pierre.
Jeffery Hale's Hospital, Quebec City.
Grace Dart Home, Montreal.
Royal Edward Institute, Montreal.

IMPORTANT HOSPITALS
(with provincial classification of A-1)
Address: "The Superintendent"

MONTREAL

Children's Memorial Hospital, 1615 Cedar Avenue.
Children's Hospital, 1620 St-Antoine.
Hôtel-Dieu St-Joseph, 240 Avenue des Pins.
Hôpital Notre-Dame, 1560 est, rue Sherbrooke.
Hôpital Ste-Jeanne d'Arc, 110 ouest, Prince-Arthur
Hôpital Ste-Justine, 6055 rue St-Denis.
Hôpital St-Luc, 1058 rue St-Denis.
Homoeopathic Hospital, 2100 Marlowe Avenue.
Hôpital Général, 4000 Boulevard LaSalle, Verdun.
Institut du Radium, 4120 est, rue Ontario.
Jewish General Hospital, 3755 Ste-Catherine Road.
Montreal General Hospital, 66 est, Dorchester.
Royal Victoria Hospital, Pine Avenue.
St. Mary's Hospital, 3830 Lacombe Avenue.
Shriner's Hospital, 1529 Cedar Avenue.
Women's General Hospital, 4039 Tupper St.

HULL

Société de Bienfaisance, Hôtel de Ville.

QUEBEC

Clinique Roy-Rousseau, Mastai, near Quebec.
Hôpital de l'Enfant-Jésus, 395 Chemin de la
Carnaudière, Québec.
Hôpital du St-Sacrement, 444 Chemin Ste-Foye,
Québec.
Hôtel-Dieu de Québec, 11, du Palais, Québec.

**DEPARTMENT OF SOCIAL WELFARE
AND YOUTH**

Minister... Lt.-Col. Hon. J.-Paul Sauvé, K.C., E.D.
Deputy Minister... Gustave Poisson, K.C.
Asst. Deputy Minister... Fernand Dostie

TECHNICAL EDUCATION

Director General... Edouard Montpetit
Director General of Studies... Jean Delorme

YOUTH TRAINING PLAN

Director General... Jean Langelier
Asst. Director General... A. E. Gagné

OLD AGE PENSION COMMISSION

President... J. R. Forest
Offices in Quebec and Montreal.

MOTHERS' ALLOWANCES

This Act is administered by the Old Age Pension
Commission.

PENSIONS FOR THE BLIND

This Act is administered by the Old Age Pension
Commission.

DEPARTMENT OF LANDS AND FORESTS

Minister... Hon. J. S. Bourque
Deputy Minister... Avila Bédard, I.S.O., M.F.
Minister's Secretary... J. M. Bourbeau
Department Secretary... Pierre Asselin
Law Officer... Henri Boivin
Chief Accountant... L. Couture
Forest Protection Service—Director... H. Kieffer, F.E.
Asst. Director... Geo. H. Bernier, F.E.
General Inspector... M. L. Heureux
Meteorology... O. Villeneuve, F.E.
Entomology... L. Daviault, D.Sc.
Forest Service—Director... R. Deschamps, F.E.
Economics... R. Bellefeuille, F.E.
General Inspector... J. N. Guillemin, F.E.
Registration of Timber Licenses... P. R. Plamondon
Forest Operations... L. Garneau, F.E.
Township Reserves and Reforestation... J. A. Roy, F.E.
Special Cutting Permits... P. Lemay, F.E.
Timber Scaling... A. Bilodeau
Forest Products and Statistics... R. Valin, F.E.
Wood Bureau (Montreal)... J. R. A. Legendre
Forest Pathology... R. Pomerleau, D.Sc.
Rangers' School (Duchesnay)... Eric Hudon, F.E.
Berthierville Nurseries... T. Deslauriers, F.E.
Bureau of Forestry Information (Extension)
R. Delisle, F.E.

Bureau of Small Forest

Industries... L. de G. Dubois, F.E.

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Commissioner, Georges Côté, Q.L.S., D.L.S.
Assistant Director... J. P. Dutil, D.L.S.
Cartography... Chas. F. Chartré
Inspectors of Surveys... Emilién Pouliot, Q.L.S.
Gérald Barette, Q.L.S.
Cadastre, Director... Georges Côté
Assistant Director... Geo. Bouchard
Land Sales Branch—Director... J. E. Guay, F.E.
Assistant Director... Edmond Pouliot
Publicity... J. W. Michaud

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Minister... Hon. J. S. Bourque
Deputy Minister... Adjuitor Dussault, K.C.
Chief Engineer... A. E. Paré, C.E.
Assistant Chief Engineer... C. E. Deslauriers, C.E.

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132 St. James Street, West, Montreal
Chairman, Magistrate Ariste Brossard; Vice-
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Eug. Dube, B.Com.Sc., A. Cossette Trudel, C.E.;
Secretary, J. Arsene Morin, M.L.L., Com. Sc.
Chief Engineer, J. A. Beauchemin, C.E.; Chief
Accountant, Cecil A. Ellis, C.A.

"A supervisory and arbitration committee respecting the production, sale and distribution of electricity, the Board has jurisdiction and a general and complete power of supervision and control over any person, firm or corporation carrying on an undertaking for the production, sale or distribution of electricity, except municipal corporations, Hydro-Québec or co-operatives created under the Rural Electrification Act."

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Room 222, New Court House Bldg., Montreal
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Commissioners... S. F. Rutherford, C.E.
Robert Tellier, K.C.
Legal Adviser... Horace J. Gagné, K.C.
Chief Engineer... J. C. Chagnon, C.E.

QUEBEC HYDRO-ELECTRIC COMMISSION

107 Craig St. W., Montreal
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Assistant to the President: C. C. Parkes; Joint Secretary: R. W. MacGregor; Joint Secretary: B. Lacasse; Treasurer: P. C. Drake; Assistant Treasurer: G. Fontaine.

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Deputy Minister... L. A. Richard
Assistant Deputy Minister... Roland English
Superintendent... Charles Frémont
Secretary... J. A. Beauchesne
Director of Hatcheries... B. W. Taylor
Director of the Biological Board... Gustave Prevost
General Superintendent of Parks... L. Philippe Gagnon
Director Zoological Gardens... Dr. A. Brassard
Assistant Director... Richard Bernard

MARITIME FISHERIES

Deputy Minister... Dr. Arthur Labrie
Technical Director... Maurice Lessard
Statistician... Armand Leroux
Accountant... Philippe Dore
License Controller and Secretary... Guy Gaudet

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General Superintendent... L. P. Gagnon
Lawrentide Park, located immediately north of Quebec City—Superintendent, Gustave Bedard, Parliament Bldgs., Quebec.
Mount-Orford Park, in the Eastern Townships, near Lake Memphremagog—Caretaker, P. N. Roy, Magog.
Gaspé Park, in the Gaspé Peninsula—Superintendent, J. S. Roy, Gaspé.
Mount-Laurier—Senneterre Fishing Reserve—Inspector, J. A. Lafrance, Lake Rapide via Maniwaki.
Little Cascapedia River Reserve—Inspector, Steven McWhirter, New Richmond Station, Bonaventure.

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Minister.....Hon. Paul Beaulieu, O.A.
Deputy Minister.....Louis Coderre, M.Com.
Publicist.....André Giroux
Accountant.....H. Matte

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Province of Quebec Trade Bureau, New York, Agent General.....Charles Chartier, M.Com.

COMMERCIAL AGENCIES, INDUSTRIAL AND COMMERCIAL INTELLIGENCE SERVICE

Director.....F. M. Gibault
SCIENTIFIC RESEARCH BUREAU

President.....Dr. Paul Riou, M.Com.

ECONOMIC RESEARCH BUREAU

Director.....F. Fortier, M.Com.

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Asst. Editor.....Maurice Rousseau

Chief, Finance Statistics Branch.....B.A. Rousseau

Chief, Agricultural Statistics Branch.....L. E. Beauchemin, B.A., M.Com.

Chief, Education Statistics Branch.....C. A. Coyou, B.A.S.

Chief, Education Statistics Branch.....J. J. Hodgson

HOSTELRY SERVICE

Director.....

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Deputy Minister.....Emile Morin, K.C.

Minister's Private Secretary.....Irénée Trottier

Director, Town Planning Bureau.....B. Pelletier, C.E.

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President.....C. de L. Mignault, K.C.

Commissioner.....P. E. Lambert

Secretary.....C. A. Couillard

Statistician and Publicist.....Maurice Turgeon

MUNICIPAL ELECTIONS, QUEBEC

In most villages and rural municipalities, municipal elections in the Province of Quebec are held on the Monday following the second Wednesday in January, unless varied by By-law.

In most cities and towns, voting takes place on the 1st week day of February, unless varied by special charter.

DEPARTMENT OF ROADS

Minister of Roads.....Hon. A. Talbot, K.C.

Deputy Minister.....Arthur Bergeron

Assistant Deputy Minister.....Col. Jos. Matte, V.D.

Secretary.....J. Bernier

Chief Engineer.....Ernest Gohier

Assistant Chief Engineers, J. O. Martineau, Alphonse

Gratton, Eug. Pelletier.

Law Officers.....A. Brosseau, R. Labrecque

Financial Controller.....J. Lapointe

Chief Accountant.....E. Trepanier

Property Commissioner.....Chs. Marquette

Chief of Laboratory.....J. B. Garneau

Bridge and Structural Engineer.....Romeo Savary

In Charge of Technical Information.....C. E. Lamarche

In Charge of Record Office.....H. G. Talbot

Controller of Plants.....Donatien Barrette

Publicist and Chief of Statistics.....J. Langevin

District Engineers—

Dist. No. 1.....A. Pigeon

Dist. No. 2.....J. Bastien

Dist. No. 3.....A. Morissette

Dist. No. 4.....J. A. Racicot

Dist. No. 5.....J. A. Lenoir

Dist. No. 6.....L. M. Deschenes

PROVINCIAL TRANSPORTATION AND COMMUNICATION BOARD

Court House, Quebec City

The board has jurisdiction over the following services:—Waterworks, sewers, railways with provincial charter, telephones, autobuses, taxis, delivery cars, ferries; also in certain cases of expropriations of real property and water courses by the Government, municipalities and public service companies.

President.....Antoine Lamarre, K.C.

Vice-President.....Alexandre Larivière, C.E., E.E.

Member.....Major Chas. Girouard, V.D.

Member.....J. J. Harold, K.C.

Secretary.....M. J. Ahern, K.C.

Chief Engineer.....Chas. H. Boisvert, C.E.

HISTORIC MONUMENTS COMMISSION OF THE PROVINCE OF QUEBEC

President, R. A. Benoit, M.A., Clerk of the Legislative Council, Parliament Bldgs., Quebec.

Representative of the Quebec Government, Jean Bruchesi, Deputy-Secretary of the Province of Quebec.

Secretary, Mr. Leopold Fontaine, Department of Public Works, Government Building, Quebec.

BOARD OF CINEMA CENSORS

701 St. Gabriel, Montreal

President.....Lucien Desbiers

Members, E. Simard, G. Robert, Albert Surprenant,

Guy Guibault.

Secretary.....Isidore Ducharme

QUEBEC LIQUOR COMMISSION

General Manager, Edouard Rivard, K.C., Au Pied du Courant, Montreal.

Assistant Manager, H. P. Hould, Dalhousie and St.

André Streets, Quebec.

Deputy Assistant Manager, Rosario Gaudry, Au Pied du Courant, Montreal.

QUEBEC WORKMEN'S COMPENSATION COMMISSION

225 Grande Allée, Quebec City

President.....Rodolphe DeBlois, K.C.

Vice-President.....J. L. Labreche

Commissioner.....Arthur Foster

Commissioner.....Philippe Monette, K.C.

Secretary.....F. T. Hecker

Treasurer.....David Robillard

Chief Medical Officer.....Dr. A. Leclerc

Chief Claims Officer.....L. P. Sirois

PROVINCE OF QUEBEC TOURIST BUREAU

under the jurisdiction of the Provincial Publicity

Bureau, Prime Minister's Dept.

Director General, Maurice Hébert; *Secretary*, Her-

ménégilde Lavoie; *Special Officer*, J.-B. Renaud.

Address: 106 Grande-Allée, Quebec, P.Q.

CIVIL SERVICE COMMISSION

Parliament Buildings, Quebec, P.Q.

President.....J.-Ernest Laforce

Secretary.....J. A. Vézina

QUEBEC RADIO BUREAU

A government bill authorizing the establishment of a provincial broadcasting system was passed in 1945. By the Act 9, George VI, (1945, chapter 56), the Lieutenant-Governor in Council is authorized to establish an administrative body under the name of "Quebec Radio Bureau."

At time of going to press the names of the members of the Bureau had not been announced.

APPRENTICESHIP COMMISSIONS

In each case the first name is that of the chairman, the second that of the secretary)

THE BUILDING TRADES APPRENTICESHIP COMMISSIONS

Montreal: J. L. E. Price, J. R. Lapointe, 2255

Laurier Ave. East.

Quebec: Abel Ratté, J. E. Picard, 267 St-Paul St.

Chicoutimi: Thomas Gilbert, J. Thomas Gagnon,

187 Racine St.

Sherbrooke: Arthur Couture, Florent Hébert, 48

Landsdowne Ave.

Hull: Arthur Gaudreau, P. E. Sauvageau 187

Principale St.

Matane: Alfred Deschênes, Léopold Vézina, 138

St. Jérôme Ave.

Joliette: Donat Piette, Sylvio Lépine, 728 St-

Viateur St.

THE APPRENTICESHIP COMMISSION FOR THE SHOE-MAKING INDUSTRY

For all the Province of Quebec: Head Office, Montreal
 Homer Dufresne, Léonce Girard, 1895 De LaSalle
 Ave., Montreal.

THE APPRENTICESHIP COMMISSION FOR THE AUTOMOBILE INDUSTRY

Montreal: David Amory, J. H. Lacroix, 761 St.
 Catherine St., West.

THE APPRENTICESHIP COMMISSION FOR THE PRINTING INDUSTRIES

Montreal: A. T. Metcalf and G. A. Gagnon, chairmen, Ernest Guénette, Room 562, Birks Bldg., Phillips Square, Montreal.

THE APPRENTICESHIP COMMISSION FOR THE LITHOGRAPHING INDUSTRY

Montreal: J. S. Miller, J. J. Barker, Chairmen, Ernest Guénette, Room 562, Birks Bldg., Phillips Square, Montreal.

THE APPRENTICESHIP COMMISSIONS FOR THE HAIRDRESSERS AND LADIES HAIRDRESSERS

Montreal: Eugène Hamard, A. Dupuis, 354 Ste. Catherine St., East, Room 23, Montreal.

Sherbrooke: J.-Albert Dionne, L. Ph. Demers, 29 Gordon St.

THE APPRENTICESHIP COMMISSION FOR THE CLOCK-MAKING INDUSTRY

Montreal: J. Omer Roy, P. J. Laganière, 1686 St. Hubert St.

CATHOLIC AND PROTESTANT SCHOOL INSPECTORS

NOTE.—In this list, the Names of Counties are given in brackets; but are omitted when name is same as post-office.

CATHOLIC INSPECTORS

Inspector General, O. J. Desaulniers,
Assistant, Michel Savard.

Division Inspectors

Maltais, Rod., Aylmer East (Wright).
Marien, J. G., Longueuil, (Chambly).
Paquin, J. A., Joliette, P.Q.
Boily, J. E., Roberval (Roberval).
Bessette, Henri, Deschailions (Lotbinière).
Lamarre, J. E., Laprairie.
Litalien, J. E., Trois Pistoles (Témiscouata).
Hubert, Paul, Rimouski.

Rural Districts

Alain, Armand, Champlain, P.Q.
Alary, Mathias, St. Hugues (Bagot).
Allard, R., Aylmer East (Wright).
Allard, Lionel, Ancienne Lorette.
Asselin, Jos., 218 9th. St., Quebec.
Aubé Clovis, Giffard.
Beaudet, Avelin, St. Aganin (Lotbinière).
Bélanger, J., Emile, 242 rue St-Pierre, St-Jean, P.Q.
Blanchet, Disraeli (Wolfe).
Boily, Chas. Ed., St. Félixien (Roberval).
Boily, Tom Chas., Magog.
Boisclair, Julien, Mont-Joli, (Matane)
Brault, Marcel, 1725 Ave. de l'Eglise, Montréal 20.
Breton, J. Ad., Lac Mégantic.
Brillon, Arsène, La Prairie.
Carrière, Léopold, Dorion (Vaudreuil).
Chabot, Odilon, Val Brillant (Matapédia).
Cloutier, F., 3909 rue S.-Hubert, Montréal.
Côté, Lorenzo, Métébetchouan (Lac St. Jean).
Deschâtelets, Euclide, Montebello (Papineau).
Desgagné, J. Etienne, Baie St. Paul (Charlevoix).
Dionne, Alfred, S.-Angèle de Laval (Nicolet).
Drolet, J. A., Ancienne Lorette (Quebec).
Duval, J. A., St.-Pascal (Kamouras a).
Faucher, J.-J., 5021 rue Lafontaine, Montréal 4.
Filion Rosaire, 458, 2e Avenue, Noranda, Témiscamungue.
Fréchette, Florent, 35 rue Bossé, Chicoutimi.
Froment, Adrien, St. Gabriel de Brandon (Berthier).
Gagné, Lucien, 131, boul. de l'Entente, Québec.
Gagné, Wilfrid, S.-Félix-de-Valois, Joliette.
Gagnon, Cléophas, 1859a Champlain, Montréal 24.
Gagnon, J. V., Acton-Vale (Bagot).
Gagnon, Lucien, Matane, P.Q.
Gignac, Lucien, 82 Ave. St. Denis, St. Lambert, Montreal, 23.

Girard, J. A., 270, rue St-Simon, St-Hyacinthe.
Godbout, Willie, St-Damien, Bellechasse.
Gosselin, J. E., St. Gervais (Bellechasse).
Gosselin, Maurice, 3514, Ave. Lacombe, Montréal.
Guité, Ed., Sweetburg (Missisquoi).
Hubert, Ovide, Cap-aux-Meules, Iles-de-la-Madeleine.
Hubert, Gérard, 274 rue Fraser, Quebec.
Jolin Irénée, 250, Fraser, Quebec.
Labrecque, P. E., Rivière du Loup (Témiscouata).
Labrie, Arthur, 111, rue Berry (Hull).
Lafond, Leonidas, S.-Ours (Richelieu).
Lagacé, Théodoric, Makamic, Abitibi.
Langlois, Louis, 6687, des Erables, Montréal.
Laperrière, Lucien, Angle 8è Rue, 8è Ave., Thetford Mines.

Lavoie, Henri, 37 rue St-Pierre, Rimouski.
Lavoie, Paul, Amos, Abitibi.
Leblanc, J. A., Bonaventure.
Lebel, Alphonse, N.D. du Lac (Témiscouata).
Lafrancois, J. A., 123, Chemin Chambly, Longueuil.
Lever, Charles, 23 rue St-Hubert, Rimouski.
Lussier, Albert, L'Epiphanie, L'Assomption.
Morissette, Albert, Victoriaville (Arthabaska).
Nicole, Antonin, St. Paul-de-Montmorency, Montmagny.

Ouellett, Odilon, St-Joseph d'Alma, Lac St-Jean.
Pagé, P. E., St. Martin, Beauce.
Pagé, Joseph, 6677, Iberville, Montréal 36.
Parayre, Emile, 6356 Des Ecoles, Montréal.
Parent, Elz., Nicolet.
Plamondon, Marius St. Simeon, Charlevoix.
Poulin, Félix, Ste. Famille, I.O. (Montmorency).
Poulin, Léopold, Monument-Giffard.
Prémont, Robert, Sainte-Famille, I.O., Montmorency.
Raymond, André, 1669, boul. Saint-Louis, Trois-Rivières.
Ricard, Adrias, Ville-Marie, Témiscamingue.
Richard, Roland, Baie Comeau, Saguenay.
Rochoon, Fernand, Ste-Anne-des-Monts, Gaspé-Nord.
Rossignol, Léo, Dorion, Vaudreuil.
Rouleau, Antonio, 348 rue Richelieu, Québec.
Royer, J. A. F., 126, rue Aberdeen, Québec.
Ruel, Julien, Desbiens, Lac St-Jean.
Savard, Didier, 275, boul. S.-Maurice, Shawinigan Falls.

Schiffer, S. E., Mgr. Lionel Lourdes-de-Blanc, Sablon, Saguenay.

Veilleux, Vital, Ste. Anne de la Pocatière.
Villeneuve, Gérard, Clermont, Charlevoix.

Urban Districts

Shaffer, C. A., Montréal, 500 rue Champagnieur, Outremont.
Dussault, Henri, 10782 Henri Julien St., Montréal.
Ducharme, J. D., 7645 Blvd. La Salle, Montréal.
Gagnon, J. B., 61 du College, St. Vincent de Paul.
Longtin, J. H., 6517, Louis-Hémon St., Montréal.
Desormeaux, J. R., Laval, Montréal, 8658 de Gaspé.
Caron, J. M., 2615 Beaubien St. E., Montreal.
Côté, J. R., 1180 Bleury St., Montréal.
Westcott, A. E., Montreal, 5851 Clanranald Avenue Montreal.
Lagarde, René, 3190 Van Horn, Montreal.
Poulin, Philippe, 42 boul. Rivière-du-Moulin, Chicoutimi.
Racicot, Paul, 6326 Iberville St., Montreal.
Letarte, A.-A., 55 Claire-Fontaine, Qué.
Turcotte, Jos. M., 325, rue S.-Cyrille Québec.
Donat Lapointe, 139 rue St.-Elizabeth, Trois-Rivières.
Filtéau, Gérard, 267, boul. S.-Maurice, Shawinigan Falls.
Bedard, J., 361, boul. S.-Joseph, Hull.
O'Donnell, William, 17 1/2 Crémazie St., Quebec.
Caron, J., Wilfrid, 146, de Longueuil St., Québec.
Girard, Camille, 31, rue Beckett, Sherbrooke.
Hamelin, Lucien, Joliette, P.Q.
Rochefort, J. A., Kénogami, Chicoutimi.
Tremblay, Hégésippe, 781 boul. Mercure, Drummondville, Drummond.
Brillon, Arsène, Laprairie, P.Q.
Ducharme, Omer, 250 rue Vimy, app. 4, Sherbrooke.
Hubert, Paul, Rimouski.

PROTESTANT INSPECTORS

Inspector General, E. S. Giles, Dept. of Education, Quebec.

Inspectors of Superior Schools, C. E. Ployart, H. G. Young, Dept. of Education, Quebec.

Urban Inspectors:

G. K. Gregg, 5405 Coolbrooke Ave., Montréal.
W. J. Sargeant, 3791 Marcell Ave., Montréal.
D. B. Wilson, 4152 Beaconsfield Ave., Montréal.

Regional Inspectors:

C. Howard Aikman, 289 Avondale Ave., Ottawa.
Brady, W. H., 4222 Old Orchard Ave., Montréal.
C. S. Brett-Perrin, Harrington Harbour, Que.
S. V. Cattermill, New Carlisle East, Que.
W. C. Dunn, Grindstone, Magdalen Islands, Que.
Lewis J. King, Lachute, Que.
G. R. Lessard, Lennoxville, Que.
H. D. Wells, Waterloo, Que.

COUNTY MUNICIPALITIES, QUEBEC

COUNTY.	COUNTY TOWN.	SEC.-TREASURER <i>Address to County Town unless other address given.</i>
Abitibi.....	Amos.....	Laval Goulet
Argenteuil.....	Lachute.....	E. M. Jones
Arthabaska.....	Arthabaska.....	C.-R. Garneau, N.P.
Bagot.....	St-Libaire.....	J. A. Lemonde, N.P.
Beauce.....	Beauceville.....	Seraphin Bolduc, Beauceville-Est.
Beauharnois.....	Beauharnois.....	J. M. Leduc, N.P., 36 St. Cécile, Valleyfield
Bellechasse.....	St-Katharin.....	J.-E. Beaudoin
Berthier.....	Berthierville.....	J.-D. Giroux, N.P.
Bonaventure.....	New Carlisle.....	B. D. Law
Brome.....	Knowiton.....	J.-A. Lefebvre
Chambly.....	Longueuil.....	Philias Baillargeon
Champlain.....	Ste-Genevieve-de- Batiscan.....	A.-J. O. Bergeron, N.P.
Charlevoix East.....	La Malbaie.....	Pierre-René Boulianne
Charlevoix West.....	Baie-St-Paul.....	Emile Cimon
Châteauguay.....	Ste-Martine.....	Roland Poupard, N.P.
Chicoutimi.....	Chicoutimi.....	C. E. Boivin, N.P., 7 Lafontaine Ave.
Compton.....	Cookshire.....	H. A. Stevenson
Deux-Montagnes.....	Ste-Scholastique.....	J. Léonidas Beaudet
Dorchester.....	Ste-Hedéline.....	Joseph Lessard
Drummond.....	Drummondville.....	Paul-H. Moisan, N.P., Drummondville
Frontenac.....	Mégantic.....	D. L. Lippé, N.P., Lac Mégantic
Gaspé Est.....	Percé.....	J.-E. LeBoutillier
Gaspé Ouest.....	Ste-Anne-des-Monts.....	L.-P. Langulier
Gatineau.....	Maniwaki.....	P. Joanis, C.P. 120
Hochelaga.....	Montreal.....	J. O. Larose, N.P., 10 St-Jacques Ouest,
Hull.....	Hull.....	Henri DesRosiers, N.P. [Montréal
Huntingdon.....	Huntingdon.....	Jas. E. Barrett, Box 4
Iberville.....	Iberville.....	J.-E. Boivin, N.P., Iberville
Iles-de-la-Madeleine.....	Havre-Aubert.....	F.-A. Painchaud
Jacques-Cartier.....	Pointe-Claire.....	J. A. Dugas, N.P., Ste-Genevieve-de-Pierre-
Joliette.....	Joliette.....	Armand Lavallée, N.P. [fonds
Kamouraska.....	St-Pascal.....	Armand Martin, St-Andre-de-Kamouraska
Labelle.....	Mont-Laurier.....	P. Morissette, N.P., L'Annonciation.
Lac-St-Jean East.....	St-Joseph-d'Alma.....	E.-O. Hudon, Hébertville
Lac-St-Jean West.....	Roberval.....	J.-Edouard Boily
Laprairie.....	Laprairie.....	G. Péladéau, C.P. 90
L'Assomption.....	L'Assomption.....	J.-E. Beauchamp, N.P.
Laval.....	Ste-Rose.....	J.-B. Latour, N.P.
Levis.....	St-Romuald.....	C. Cantin, N.P., 43 Fraser St., Levis
L'Islet.....	St-Jean-Port-Joli.....	J.-N. Bernier, N.P.
Lotbinière.....	Ste Croix.....	Jos. Bédard
Maskinongé.....	Louiseville.....	Jean-Paul Chevalier, N.P.
Matane.....	Matane.....	G.-A. Lebel
Matapédia.....	Amqui.....	J.-W. Pelletier
Mégantic.....	Inverness.....	Edouard Houde, Plessisville
Missisquoi.....	Bedford.....	F. Fortin
Montcalm.....	Ste-Julienne.....	J. A. Brissette, N.P.
Montmagny.....	Montmagny.....	Louis Pelletier, N.P., C. P. 222
Montmorency, No. 1.....	Château-Richer.....	J. E. Rancourt
Montmorency, No. 2.....	Ste-Famille, I. O.....	Jos. Aubin, St-Pierre-d'Orléans
Napierville.....	Napierville.....	J. E. Dupont, N.P.
Nicolet.....	Bécancour.....	R. Roy, N.P., St-Léonard-d'Aston
Papineau.....	Papineauville.....	Albert Boulais
Pontiac.....	Campbell's Bay.....	Lawrence S. McNally,
Portneuf.....	Cap-Santé.....	Alfred Naud, Deschambault
Québec.....	Loretteville.....	Adélard L'Heureux, N.P.
Richelieu.....	Sorel.....	J.-A. L'Heureux, N.P.
Richmond.....	Richmond.....	Camille Dupuis
Rimouski.....	Rimouski.....	Emile Gagnon, N.P., Bic
Rivière du Loup.....	Rivière du Loup.....	Paul-E. Roy, St-Arsène
Rouville.....	Mariéville.....	Pierre Marcoux, N.P.
Saguenay.....	Tadoussac.....	François Lapointe, Tadoussac
Shefford.....	Waterloo.....	R.-R. Bachand, N.P.
Sherbrooke.....	Sherbrooke.....	S. W. Broderick, Compton
Soulanges.....	Coteau Landing.....	L. Léger
Stanstead.....	Ayers' Cliff.....	H. S. Sanderson, Barnston
St-Hyacinthe.....	St-Hyacinthe.....	Henri Morin, N.P.
St-Jean.....	St-Jean.....	Lionel Desmarais, N.P., 51 rue St.-Jacques
St-Maurice.....	Yamachiche.....	Oscar Leclerc
Témiscamingue.....	Ville-Marie.....	Jules Grenier
Témiscouata.....	N.-D.-du-Lac.....	J. A. Langlais, N.P., Rivière-Bleue
Terrebonne.....	St-Jérôme.....	J.-Anthony Lessard
Vaudreuil.....	Vaudreuil.....	E. Sauvé
Verchères.....	Verchères.....	J.-A. Geoffrion, N.P.
Wolfe.....	Ham-Sud.....	Donat Manseau
Yamaska.....	St-François-du-Lac.....	Henri Niquet, Pierreville

CITIES, TOWNS OVER 1,000, AND SECRETARIES, QUEBEC

In addition to Cities, Towns, and County Municipalities listed here, there are over 300 Villages in Quebec

CITIES	COUNTY	CLERK OR SECRETARY Address to City unless other address given.
Arvida.....	Chicoutimi.....	J.-Alphée Fréchette
Cap-de-la-Madeleine..	Champlain.....	Fortunat Beaumier, Box 127
Chicoutimi.....	Chicoutimi.....	Gaston Carrier
Drummondville.....	Drummond.....	Marcel Marier
Granby.....	Shefford.....	J.-A. Montfils
Grand-Mère.....	Champlain.....	Marcel Crête
Hull.....	Hull.....	H.-Léon Leblanc
Joliette.....	Joliette.....	Camille Bonin
Lachine.....	*Ile-de-Montreal.....	Émile Daoust
Lévis.....	Lévis.....	Lionel Lemieux, N.P., 3 rue Notre-Dame
Longueuil.....	Chamby.....	J.-A. Préfontaine
Montréal.....	*Ile-de-Montreal.....	J.-A. Mongeau
Outremont.....	*Ile-de-Montreal.....	E. T. Sampson, City Hall
Québec.....	Québec.....	F.-X. Chouinard
Rivière-du-Loup.....	Rivière-du-Loup.....	Jos. Lebel
Salaberry-de-Valleyfield.....	Beauharnois.....	Charles Codebecq, Valleyfield
Shawinigan Falls.....	St.-Maurice.....	Eugène Dumas
Sherbrooke.....	Sherbrooke.....	Ant. Deslauriers
Sillery(St.-Colomb-de-J.).....	Québec.....	Chas. Langois, I. C., 145 Maguire Ave.
Sorel.....	Richelieu.....	Théodore Bardier
St.-Hyacinthe.....	St.-Hyacinthe.....	M.-A. David
St.-Jean.....	St.-Jean.....	Hormidas Morais
St.-Lambert.....	Chamby.....	Clarence P. Potter
Thetford Mines.....	Mégantic.....	Fernand Poiré
Trois-Rivières.....	St.-Maurice.....	Georges Beaumier
Verdun.....	*Ile-de-Montreal.....	A. J. Burgess
Westmount.....	*Ile-de-Montreal.....	C. W. Houston, City Hall
TOWNS		
Acton Vale.....	Bagot.....	Robert Fagnan, N. P.
Aornis.....	Abitibi.....	Lionel Parent
Athabaska.....	Arthabaska.....	Félix Houle
Asbestos.....	Richmond.....	J.-H.-L. Olivier, Box 20
Aylmer.....	Gatineau.....	Thomas E. Ritchie
Bagotville.....	Chicoutimi.....	Jos. E. Tremblay
Baie-Comeau.....	Saguenay.....	M. Carpentier
Beaconsfield.....	*Ile-de-Montreal.....	Edouard Lamoureux
Beauceville-East.....	Beauce.....	Conrad Mathieu
Beauharnois.....	Beauharnois.....	Lucien Primeau
Beauport.....	Québec.....	Philéas Grenier, 951, Ave. Royale
Bedford.....	Missisquoi.....	E. E. Demers
Beloeil.....	Verchères.....	Roger Goulet, N.P., Beloeil-Village
Berthierville.....	Berthier.....	J.-D. Giroux, N.P.
Black Lake.....	Mégantic.....	J.-O. Laplante
Bourlamaque.....	Abitibi.....	Normand R. Meunier
Bromptonville.....	Richmond.....	J.-A. Ouellet, N.P.
Buckingham.....	Papineau.....	H. J. Gorman
Châteauguay.....	Châteauguay.....	René Lussier, Châteauguay-Bassin
Coaticook.....	Stanstead.....	Romuald Dumont
Courville.....	Québec.....	L.-P. Laplante
Cowansville.....	Missisquoi.....	J. R. Ouellette
Dolbeau.....	Lac-St.-Jean-Ouest.....	D. Lefebvre
Donnacoona.....	Portneuf.....	Lucien Plamondon
Dorion.....	Vaudreuil.....	E.-Art. Caron, Dorion-Vaudreuil
Dorval.....	*Ile-de-Montreal.....	J.-Hector Lalonde
Duparquet.....	Abitibi.....	J. M. Hébert
East Angus.....	Compton.....	A. Tourigny
Farnham.....	Missisquoi.....	Armand Bordeleau
Forestville.....	Saguenay.....	G.-Sarto Laliberté
Greenfield Park.....	Chamby.....	E. A. Nightingale
Hampstead.....	*Ile-de-Montreal.....	C. G. Leavitt, 5569 Queen Mary Road
Huntingdon.....	Huntingdon.....	Erle C. Martin
Iberville.....	Iberville.....	J.-R. Courtemanche
Jonquière.....	Chicoutimi.....	Paul-Émile Fortin
Kénogami.....	Chicoutimi.....	Roland Coulombe, N.P.
Lachute.....	Argenteuil.....	J.-Albini Lamarche
La Prairie.....	Laprairie.....	Léopold Péladeau
Lasalle.....	*Ile-de-Montreal.....	Albert Gravel, 13 rue Strathyre, Ville Lasalle
L'Assomption.....	L'Assomption.....	Christian Roy
La Tuque.....	Champlain.....	A.-A. Dupont
Laurentides.....	L'Assomption.....	J.-Gérard LeBeau
Lauzon.....	Lévis.....	Lévis Bourassa, 304, rue St-Joseph
Laval-des-Rapides.....	Laval.....	J. E. Lavoie
Lennoxville.....	Sherbrooke.....	W. R. Baker
Louiseville.....	Maskinongé.....	J.-P. Chevalier, N.P.
Magog.....	Stanstead.....	A. Girard
Malartic.....	Abitibi.....	L.-C. Savard
Marieville.....	Rouville.....	B. N. Ladouceur, N.P.
Matane.....	Matane.....	Edouard Dionne
Mégantic.....	Frontenac.....	D.-L. Lippé, N.P., Lac-Mégantic
Mont-Joli.....	Rimouski.....	Joseph Dubé, N.P.

*The cities and towns formerly appearing within the counties of Jacques Cartier and Hochelaga are now included under the heading "Ile-de-Montreal", though the latter does not constitute a municipal county.

TOWNS.	COUNTY.	CLERK OR SECRETARY. Address to Town unless other address given.
Montmagny.....	Montmagny.....	J.-René Côté
Montréal-East.....	*Île-de-Montréal.....	Joseph Légris, N.P., 11,370 rue N.-D.-Est
Montréal-North.....	*Île-de-Montréal.....	A.-E. Chevrier
Montréal-West.....	*Île-de-Montréal.....	Chs.-I. Fraser
Montréal-South.....	Chambly.....	Percy Anderson
Montmorency.....	Quebec.....	Gaston St-Pierre, Montmorency-Village
Mont-Royal.....	Île-de-Montréal.....	D. W. Lough, 1,020 Blvd. Laird
Nicolet.....	Nicolet.....	R. Camirand
Noranda.....	Témiscamingue.....	Frédéric Hébert, N.P.
Pointe-aux-Trembles.....	*Île-de-Montréal.....	Paul-Aimé Trudeau
Pointe-Claire.....	Île-de-Montréal.....	R. Labrosse
Port-Alfred.....	Chicoutimi.....	Padoue Côté
Québec-Ouest.....	Québec.....	Gustave Rouleau, Hôtel de ville
Richmond.....	Richmond.....	G. Marveau Alexander
Rigaud.....	Vaudreuil.....	Joseph Déon, N.P.
Rimouski.....	Rimouski.....	Georges d'Auteuil
Roberval.....	Lac-St-Jean-Ouest.....	Maurice Houde
Rouyn.....	Témiscamingue.....	Donat-D. Désilets
Scotstown.....	Compton.....	Emile Beaudoin, N.P.
Ste-Agathe-des-Monts.....	Terrebonne.....	Georges Vanier
Ste-Anne-de-Bellevue.....	*Île-de-Montréal.....	Emile Robillard
St-Jérôme.....	Terrebonne.....	Octavien Tessier
St-Joseph.....	Drummond.....	Paul Rousseau
St-Joseph-d'Alma.....	Lac-St-Jean-Est.....	J.-E. Côté
St-Joseph-de-Sorel.....	Richelieu.....	P.-A. Péloquin
St-Laurent.....	*Île-de-Montréal.....	Henri Lapointe, 14 rue de l'Eglise, Ville St-Laurent
St-Michel.....	*Île-de-Montréal.....	A.-E. Chevrier, Hôtel de ville, Côte-St-Michel
St-Pierre.....	*Île-de-Montréal.....	F. Malo, 69, 5ième Avenue, Ville St. Pierre
St-Rose.....	Laval.....	Léopold Labonville, 66 ave du Parc
St-Thérèse.....	Terrebonne.....	J.-A. Lajeunesse, Ste.-Thérèse-de-Blainville
St-Tite.....	Champlain.....	J.-P.-E. Tourigny, N.P.
Témiscaming.....	Témiscamingue.....	H. A. Leblanc, Temiscaming Station
Terrebonne.....	Terrebonne.....	Osiyas Vézina
Trois-Pistoles.....	Rivière du Loup.....	Louis Rioux
Val d'Or.....	Abitibi.....	H.-A. Soucy
Victoriaville.....	Arthabaska.....	Raymond Beaudet
Waterloo.....	Shefford.....	Fernand Bouchard, C.P. 60
Windsor.....	Richmond.....	J.-A. Lagassé, N.P.

* See note under
list of cities.

COURTS, JUDGES, ETC.—QUEBEC

COURT OF KING'S BENCH

MONTREAL

Hon. Severin Letourneau, Chief Justice of Quebec;
Hon. Paul St. Germain; Hon. J. L. St. Jacques; Hon.
Erol M. W. McDougall; Hon. Gregor Barclay; Hon.
Bernard Bissonnette; Hon. E. Stuart McDougall,
Paul C. Casey.

Address correspondence to the Clerk of Appeals,
Montreal; see below.

QUEBEC

Hon. Aimé Marchand; Hon. Antonin Galipeault
Hon. Garon Pratte; Hon. J. A. Gagné.

Address correspondence to the Clerk of Appeals,
Quebec; see below.

COURT OFFICIALS

CLERK OF APPEALS AT MONTREAL.—C. Laporte, K.C.
CLERK OF APPEALS AT QUEBEC.—Adrien Falardeau,
K.C.

CLERK OF THE CROWN AT MONTREAL.—J. C. Guimond.

CLERK OF THE CROWN AT QUEBEC.—Gustave Chouinard.

CLERK OF THE PEACE AT MONTREAL.—P. Monty.

CLERK OF THE PEACE AT QUEBEC.—Gustave Chouinard.

SUPERIOR COURT

MONTREAL

Judges:—Hon. O. S. Tyndale, Associate Chief Justice; Hon. L. P. Demers, Hon. C. A. Duclos, Hon. J. L. M. Loranger, Hon. E. F. Surveyer, Hon. P. Cousineau, Hon. A. Trahan, Hon. L. Boyer, Hon. Jos. Archambault, Hon. J. J. Denis, Hon. Louis Cousineau, Hon. C. G. MacKinnon, Hon. A. Duranleau, Hon. J. Theodule Rhéaume, Hon. Wilfred Lazure, Hon. Elie Salvas, Hon. Chas. A. Bertrand, Hon. P. Francois Casgrain, Hon. Frederick T. Collins, Hon. Alexander J. Campbell, Hon. Gerald Fauteux, Hon. Hector Perier.

QUEBEC

Judges:—Hon. Albert Sevigny, Chief Justice.
Hon. G. F. Gibsons, Hon. W. Laliberté, Hon. Noël Belleau, Hon. Romeo Langlais, Hon. Lucien Cannon, Hon. Alfred Savard, Hon. Oscar L. Boulanger, Hon. Pierre E. Côté, Hon. Wilfrid Girouard, Hon. Wilfrid Edge.

SHERBROOKE

Judges:—Hon. C. D. White, Hon. C. Gervais

THREE RIVERS

Hon. H. A. Fortier, Hon. J. Emile Ferron.

JUDGES OF THE SESSIONS OF THE PEACE.—QUEBEC,
Hon. Joseph Bilodeau (Chief Justice); Hon. Laetare Roy; Hon. Thomas Tremblay; Hon. Achille Pettigrew; Hon. Alphonse Garon; Hon. Jos. Marier, DRUMMONDVILLE; Hon. Aimé Chassé, PIERREVILLE; Hon. Edouard Langlois THREE RIVERS; MONTREAL, Hon. Edouard Archambault, (Chief Justice); HONS. F. T. Enright, Gustave Marin, Maurice Tétreau, Chs. Ed. Guerin, René Thérberge, Edouard Tellier, Omer Legrand, A. Cloutier, T. Adélaïde Fontaine, Oscar Gagnon, L. C. Pelletier, Gerald Almond, Hermann Barrette, St-Jérôme.

RECORDER'S COURT, MONTREAL.—Chief Recorder, J. A. Thouin; Recorders, L. Plante, E. J. McManamy, Roland Paquette, Irénée Lagarde; Clerks, A. Lamer, S. H. M. Caron, P. R. Plante, R. Godin; QUEBEC, Recorders, E. Morin, Jean Mercier; Clerk, J. G. Delisle.

CIRCUIT COURT OF THE DISTRICT OF MONTREAL
JUDGES.—Hon. Russell T. Stackhouse, Hon. G. J. Magnan.

DISTRICT JUDGE IN ADMIRALTY OF THE EXCHEQUER COURT
QUEBEC.—Hon. Lucien Cannon.

BANKRUPTCY.—Superior Court Judges have jurisdiction in bankruptcy.

For Official Receivers and Registrars, See Index.

THE JUVENILE DELINQUENTS' COURTS OF THE CITY OF MONTREAL.—Arthur Laramée, J. G. Nicolson, P. L. Dupuis.

THE JUVENILE DELINQUENTS' COURT OF THE CITY OF QUEBEC: Edgar Champoux.

For other Court officials, see pp. 419 to 420.

PROTHONOTARIES, CLERKS OF THE CROWN, SHERIFFS AND HIGH CONSTABLES OF THE PROVINCE OF QUEBEC

DISTRICT	P.O. ADDRESS	PROTHONOTARY	CLERK OF CROWN* AND CLERK OF PEACE	SHERIFF	HIGH CONSTABLE
Abitibi.....	Amos.....	Albert Grenier	Albert Grenier.....	F. Gervais....	D. Jobidon
Arthabaska.....	Arthabaska.....	R. Provencher..	R. Provencher.....	Maurice Maheux.	Félix Houle
Beauce.....	St. Joseph Beauce.....	Ferron & Taschereau...	Ferron & Taschereau.....	S. Pouliot.....	Cyrille Dulas
Beauharnois.....	Valleyfield.....	Ostiguy & Lapointe.....	Ostiguy & Lapoint..	Pierre H. Reid...	F. Deshaies
Bedford.....	Sweetsburg.....	Elisée Gaudet...	Elisée Gaudet.....	A. St. Martin	D. Fortin
Chicoutimi.....	Chicoutimi.....	Leonidas Gagné.	Percy Martin.....	R. Delisle.....	J. A. Ouellete
Gaspé—Percé	Percé.....	Cloutier & Flynn.....	Cloutier & Flynn...	James Furlong.	Dan O'Leary
				F. J. LeGresley N. Carl	
Gaspé— Bonaventure	New Carlisle.....	J. P. L. Flynn..	J. P. L. Flynn.....	N. Briand, Havre Aubert (Deputy)	B. Hamilton
Hull.....	Hull.....	Caron & Beauparlant...	Caron & Beauparlant.....	Isidore St. Pierre	Achille Ricard
Iberville.....	St. Jean.....	Roland Sabourin	Roland Sabourin...	A. Forget.....	J. H. Langlois
Joliette.....	Joliette.....	Allard & Joly..	Allard & Joly.....	Henri Michaud...	Camille Riel
Kamouraska.....	Rivière du Loup...	L. J. Dugal.....	L. J. Dugal.....	E. Danis	E. Maranda
Montcalm.....	Mt. Laurier.....	H. Lafontaine..	H. Lafontaine.....	J. A. Caron.....	J. Lesage
Montmagny.....	Montmagny.....	Chas. M. Letarte	André Corriveau...		Jos. Corneau
Montreal.....	Montreal.....	F. G. Coffin...	Paul Monty, C.P... J. C. Guimond....	L.-P. Caisse.....	
Nicolet.....	Nicolet.....	Denis & Chapdelaine..		A. Blondin.....	
Pontiac.....	Campbell's Bay.....	Alph. Martineau	A. Martineau.....	Dominic Sloan...	
Quebec.....	Quebec.....	Robert Côté...	Gust. Chouinard...	L. Lapierre.....	Jos. Racine
Richelieu.....	Sorel.....	J. O. Cousineau.	J. O. Cousineau...	Rosaire Paquin..	R. Nadeau
Rimouski.....	Rimouski.....	J. B. Desjardins	J. B. Desjardins, C.C.	Charles Garon..	Alfred Belanger
Roberval.....	Roberval.....	R. Boissonneault	Y. Dionne, C.P... R. Boissonneault		
Rouyn- Noranda.....	Rouyn.....	F. J. McNally...	F. J. McNally.....	A. Tremblay....	L. P. Levesque
Saguenay.....	La Malbaie.....	Pierre Duchesne	Pierre Duchesne...	J. H. Charbonneau	R. J. Desmeules
St. Francois.....	Sherbrooke.....	Albert Desilets.	Hertel O'Bradey...	Pierre Neron...	A. Gagnon
St. Hyacinthe	St. Hyacinthe.....	A. Delage.....	A. Delage.....	J. P. C. Lemieux	
Témis- camingue	Ville-Marie.....	Chénier & Filteau.....	Chénier & Filteau..	Richard Bousquet	H. Dupras
Terrebonne.....	St. Jérôme.....	J. C. Marchand..	J. C. Marchand....	Jules Grenier...	M. Lavigne
Three Rivers	Three Rivers.....	J. A. Provencher	C. E. Vigneau....	Albert Fournelle	Jos. Bertrand
				L. P. Mercier	

*Officials are both Clerk of Crown and Clerk of Peace, except in cases marked (C.P.)

DISTRICT MAGISTRATES

MAGISTRATE-IN-CHIEF—Ferdinand Roy, Québec
ASSISTANT MAGISTRATE-IN-CHIEF: Auguste Boyer, Montreal.
ABITIBI—ROUYN-NORANDA, TEMISCAMINGUE AND PONTIAC—Jules Gobeil, Rouyn.
ARTHABASKA—Philippe Marchand, Victoriaville.
BEAUCE—Léonce Cliche, St.-Joseph de Beauce.
BEDFORD AND ST. FRANÇOIS—Dorais Panneton, Sherbrooke.
BEDFORD, IBERVILLE AND BEAUHARNOIS—André Régnier, Saint-Jean.
CHICOUTIMI—J. Eudore Boivin, Chicoutimi.
CHICOUTIMI AND ROBERVAL—Maurice Brassat, Roberval.
GASPÉ AND RIMOUSKI—J. F. Bugeaud, New-Carlisle.
HULL AND PONTIAC—Honoré Achim, Hull.
HULL, TERREBONNE AND PONTIAC—Roland Millar, Hull.

JOLIETTE AND MONTCALM—Gérard Denis, Joliette.
JOLIETTE AND RICHELIEU—Adolphe Allard, St-François du Lac.
KAMOURASKA—Alex. Michaud, Rivière-du-Loup.
MONTREAL—Maurice Tétreau, Montreal. Jules Poisson, Montreal, Thomas J. Coonan, Montreal, J. Emile Cadotte, Montreal.
QUÉBEC—J. A. Métayer, Québec.
RIMOUSKI—Edgar Rochette, Québec, Amédée Caron, Rimouski.
ROUYN-NORANDA—Félix Allard, Amos, P.Q.
SAQUENAY AND CHICOUTIMI—Maurice Pelletier, Québec.
ST. FRANCIS AND BEDFORD—Anatole Gaudet, Farnham.
ST-HYACINTHE—Victor Chabot, St-Hyacinthe.
TERREBONNE—Donat Lalonde, Terrebonne.
TROIS-RIVIÈRES—F.-X. Lacoursière, Trois-Rivières. Léon Lajoie, Trois-Rivières.

CORONERS—PROVINCE OF QUEBEC

All persons in this list are Medical Doctors.

DISTRICT	CORONER	RESIDENCE	DISTRICT	CORONER	RESIDENCE
Abitibi.....	Philippe Brousseau..	Malartic	Québec.....	P.-V. Marceau.....	340 Grande-Allée, Québec
	L. S. G. Bolduc			Jean-Paul Pouliot...	St-Agapit
	(Deputy)	Senneterre		J.-P. Fortin.....	Lévis, 81 Côte du Passage
	Jos. Poiré.....	Macamic		Charles Delâge.....	St-BasileStation
	L. Balthazard.....	Dupuy		J.-M. Bélanger.....	Parent
Arthabaska..	J. O. Roger.....	Plessisville		L. Larochelle.....	Loretteville
	René Millet.....	St-Germain de Grantham		André Poisson.....	Grand'Mère (Laviolette.)
	P. A. Brassard.....	Princeville		G. Alleyn.....	Parent (Laviolette)
	J. E. Lacerte.....	Thetford-Mines		L. Bergeron.....	Latuque (Laviolette)
Beauce.....	Gilles St-Onge.....	Ville St-Joseph			
	J.-D. Robitaille.....	St-Léon-de-Standon	Nouveau Québec..	W.-B. Doubleday...	Port Harrison
	Rodolphe Maheux...	St-Georges		Ths. John Arford...	Moose Factory
	P.-A. Morin.....	St-Evariste		J.-W. Paquin.....	St-David,
Beauharnois.	Charles Boisvert...	Lac Mégantic	Richelieu...	J.-J. Guertin.....	Sorel [Yamaska
	O.-E. Caza.....	Valleyfield		V. Paradis.....	Verchères
	I.-K. Williams.....	Châteauguay		R. Bélanger.....	Rimouski
	J.-R. McEwen.....	Huntingdon		Raoul Gagnon.....	Matane
	E. Simon (Deputy)...	Beauharnois		René A. Lepage.....	Mont-Joli
Bedford.....	Philippe Adam.....	Granby	Rimouski....	Irenée Gagnon.....	Sayabec
	A. Boulay.....	Sutton		W. Boudreault.....	Chambord
	R. Bombardier.....	Bedford		Napoléon Michaud..	St-Joseph-d'Alma
Bonaventure.	G. Boileau.....	New Richmond		L. Poisson.....	Normandin
Chicoutimi..	F.-A. Dumas.....	Chicoutimi	Rouyn-Noranda.	A. Boisvert.....	Rouyn
	Henri Vaillancourt..	Jonguére	Saguenay....	F. Guité.....	Tadoussac
Gaspé.....	J.-V. Allard.....	Chandler		J.-A. Barrette.....	Shelter-Bay
	A. Dontigny.....	Ste-Anne-des-Monts		Albert Angers.....	La Malbaie
	L. Rioux.....	Riv.auxRenards		E. E. Binet.....	Baie-Comeau
	P. Simard.....	Cap-aux-Meules		J. E. A. Comeau	
	D. Miville.....	Cap Chat		(Deputy)	Godbout
Hull.....	G. Brisson.....	163 Rue Champlain, Hull		C. D. Hewitt.....	Harrington Har.
	Lucien Bourgault...	St-AndréAvelin		D. Stein.....	Ile d'Anticosti
	P.-E. Belisle.....	Buckingham	St-François..	Armand Voyer.....	Magog-Est
	J.-T. L'Ecuyer.....	Maniwaki		Armand Nadeau.....	Sherbrooke
	H. Géggie.....	Wakefield		Chs. Boisvert.....	Lac Mégantic
Iberville....	N.-A. Sabourin.....	St-Jean, P.Q.		Georges Lentendre..	Danville
	J. Beaudin.....	Napierville		J. A. Roy.....	Wottonville
Joliette.....	Ovide Girard.....	St-Gabriel-de-Brandon		J. A. Allard.....	Bromptonville
	J.-A. Melançon.....	St-Jacques-de-L'Achigan	St-Hyacinthe	André Bouvier.....	St-Hugues
	Gérard Gervais.....	Berthierville		L. Beaugerard.....	Marieville
	J.-A. Mathieu.....	St-Henri-de-Mascouche		J.-L.-H. Pagé.....	St-Hyacinthe
	Paul Lamarche.....	Joliette		J. E. A. Collette	
	J.E. Forest (Dep.)...	Joliette		(Deputy)	St. Hyacinthe
Kamouraska.	Antonio Paradis.....	Rivière-du-Loup	Temiscamingue	Philippe Chabot....	Temiscamingue
	Gérard Pelletier....	St-Alexandre		Wm. Irwin (Dep.)...	Temiscamingue
	Marcel Catellier....	Trois-Pistoles		N. A. Rothwell.....	Lorrainville
	J. A. Fortin.....	Cabano	Terrebonne..	Jos. Pagé.....	St-Benoit
Labelle.....	T. Lachapelle.....	Mont-Laurier		Léon Dugal.....	St-Jérôme
	Jacques Cartier.....	L'Annonciation		R.-A. Côté.....	Brownsburg
Montmagny.	Paul Dupuis.....	Montmagny		Jules Lafleur.....	Lachute
	L.-P. Guillemette....	St-Cyrille l'Islet	Trois Rivières	Frank Noë.....	ShawiniganFalls
	Alexandre Nadeau....	St-Charles		T. A. Deschênes.....	ShawiniganFalls
Montréal....	R. Duckett.....	443 Rue St. Vincent, Montreal		Pierre Hubert.....	Cap-de-la-Madeleine
	Pierre Hébert.....	St-Rémi-de-Napierville		Camille Michaud....	St-Paulin
	Augustin Clément....	Les Cèdres		J.-L. Rochefort.....	Trois-Rivières
Nicolet.....	J. M. Rouleau.....	St. Grégoire de Nicolet		A. R. Bellemare	
		Nicolet		(Deputy)	Trois-Rivières
Pontiac.....	Léopold Renaud....	Campbell's Bay		André Poisson.....	Grand'Mère
				Emile Poisson (Dep.)	
				J. Secard (Dep.)....	Champlain

REGISTRARS—PROVINCE OF QUEBEC

DIVISION	NAME	ADDRESS	DIVISION	NAME	ADDRESS
Abitibi.....	Antonio Bourbeau	Amos	Maskinongé.....	Marc Paul.....	Louiseville
Argenteuil.....	G. F. Calder (de'ty)	Lacluthé	Matane.....	Bernier & Tremblay	Matane
Arthabaska.....	Garneau & Nadeau	Arthabaska	Matapédia.....	J. M. Paradis.....	Amqui
Bagot.....	Saint-Liboire	Saint-Liboire	Mégantic.....	Ovila Savoie.....	Inverness
Beauharnois.....	J. P. Laplante.....	Beauharnois	Missisquoi.....	Armand Tanguay	Bedford
Beauce.....	Crépeau & Fortin	Beauceville	Montcalm.....	René Forest.....	Ste. Julienne
Bellechasse.....	Gérard Labrecque	St. Raphaël	Montmagny.....	Boulanger & Cloutier	Montmagny
Berthier.....	F. O. T. Lamarche	Berthierville	Montmorency.....	Edouard Verreault	Château Richer
Bonaventure No. 1.	J. P. L. Flynn.....	New-Carlisle	Montreal.....	Têles, Brassard.....	Montreal
Bonaventure No. 2.	E. J. Stewart Verge	Carleton	Napierville.....	Emile Merizzi.....	Napierville
Brome.....	Pibus & Lefebvre.	Knowlton	Nicolet No. 1.....	Ben Deshaies.....	Bécancourt
Chambly.....	Racicot & Lamarre	Longueuil	Nicolet No. 2.....	Denis & Chapedelaine	Nicolet
Champlain.....	Baily & Grant.....	Sainte-Geneviève	Papineau.....	J. J. D'Amours.....	Papineauville
Charlesvoix No. 1.	J. B. Carré.....	La Malbaie	Pontiac.....	F. W. Bowie.....	Campbell's Bay
Charlesvoix No. 2.	Emile Cimon.....	Baie Saint-Paul	Portneuf.....	E. Hamel.....	Cap Santé
Châteauguay.....	J. E. McGowan.....	Sainte-Martine	Québec.....	A. Leclerc.....	Québec
Chicoutimi.....	Gaudreault & Lapointe	Chicoutimi	Richelieu.....	J.-A. Schmidt.....	Sorel
Coaticook.....	O. C. G. Webster.....	Coaticook	Richmond.....	Philippe Roy.....	Richmond
Compton.....	J. A. Bourgault.....	Cookshire	Rimouski.....	Rodolphe Côté.....	Saint-Germain de Rimouski
Deux-Montagnes..	J. O. Latour.....	St. Scholastique	Rouville.....	Rainville & Benoit	Marieville
Dorchester.....	Ouellet & Lacasse.	Sainte-Hénédine	Saguenay.....	R. Tremblay.....	Tadoussac
Drummond.....	Atchez Laferté.....	Drummondville	Shedford.....	Armand Boulay.....	Waterloo
Frontenac.....	Mercure & Laferté	Village Mégantic	Sherbrooke.....	Olivier & Bolduc.	Sherbrooke
Gaspé.....	Cloutier & Flynn.	Percé	Soulanges.....	Albert Farand.....	Côteau-Landing
Gatineau.....	Fernand Joanis.....	Maniwaki	Stanstead.....	James Downing.....	Stanstead Plain
Hull.....	Léon Couture.....	Hull	Ste-Anne-des-Mnts	J. Roch Thibault.	Ste.-Anne des M's
Huntingdon.....	R. C. Cooper.....	Huntingdon	Saint-Hyacinthe..	Bousquet & Hébert	Saint-Hyacinthe
Iberville.....	J. E. Boivin.....	Iberville	Saint-Jean.....	Lionel Desmarais.	Saint-Jean, P. Q.
Iles Madeleine..	A. F. Painchaud.....	Havre-Aubert	Thetford.....	Turcotte & Binet.	Thetford Mines
Ile d'Orléans.....	St-Laurent d'Orl.	Joliette	Trois Rivières.....	Lemire & Bertrand	Trois Rivières
Joliette.....	Guilbault & Lavallee	St. Pascal	Témiscaming.....	Chénier & Filteau	Ville-Marie
Kamouraska.....	Chapeau & Michaud	Mont Laurier	Témiscouata.....	Maurice Folsy.....	Rivière du Loup
Labelle.....	Phil Morissette.....	Hébertville	Terrebonne.....	Léonard & Turbide	Saint-Jérôme
Lac St. Jean Est..	Jos. Richard.....	Roberval	Vaudreuil.....	Constant & St-Denis	Vaudreuil
Lac St. Jean Ouest	David Trudel.....	Laprairie	Verchères.....	Thomas Giard.....	Verchères
Laprairie.....	R. Séguin.....	L'Assomption	Wolfe.....	Henri Lamoureux	Ham-Sud
L'Assomption.....	P. E. Gaudreau.....	La Tuque	Yamaska.....	N. U. Fréchette.	Saint François du-Lac
La Tuque.....	Aug. Dufresne.....	Sainte-Rose			
Laval.....	J. A. Carrier.....	Lévis			
Lévis.....	Bernier & Dubé.....	St. Jean Port Joli			
L'Islet.....	J. E. Michaud.....	Sainte-Croix			
Lotbinière.....					

INDEXES OF WHOLESALE PRICES IN VARIOUS COUNTRIES 1
1937=100

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[Source: United Nations Bulletin.]

PROVINCE OF SASKATCHEWAN

Was established on 1st September, 1905. Area 251,700 square miles. Population, 1941 census, 895,992

SEAT OF GOVERNMENT—REGINA.

LIEUTENANT-GOVERNOR—The Honourable Reginald J. M. Parker.

Aide-de-Camp, Lt.-Col. A. G. Styles.

Private Secretary, Miss Ruby McCannell.

EXECUTIVE COUNCIL

Premier, President of Council, and Minister of Public Health.....Hon. Thomas C. Douglas, M.A.
Provincial Treasurer...Hon. Clarence M. Fines, B.A.
Attorney General...Hon. J. W. Corman, K.C., B.A.
Minister of Agriculture.....Hon. I. C. Nollett
Minister of Municipal Affairs...Hon. J. H. Brockelbank
Provincial Secretary and Minister of Social Welfare
Hon. O. W. Valleau

Minister of Natural Resources and Industrial DevelopmentHon. Joseph L. Phelps
Minister of Highways and Transportation and Public WorksHon. John T. Douglas
Minister of Education.....Hon. Woodrow S. Lloyd
Minister of Telephones and Labour
Hon. Charles C. Williams
Minister of Co-operatives and Co-operative Development.....Hon. Lachlan F. McIntosh
Minister of Reconstruction and Rehabilitation
Hon. John H. Sturdy

LEGISLATIVE OFFICIALS

Secretary to the PremierMiss E. M. McKinnon
Legislative Counsel and Law Clerk....J. P. Runciman
Clerk of the Legislative Assembly.....J. M. Parker

Provincial Librarian.....Mrs. J. R. Bothwell
Archivist.....G. W. Simpson
Clerk of Executive Council.....J. M. Telford

LEGISLATIVE ASSEMBLY

The Statutory Number of members is 52. 3 additional members, however, have been elected under authority of "The Active Service Voters' Representation Act" of 1944.

Sessional Indemnity, including allocation for expenses, \$2,000, with an extra allowance to the Leader of the Opposition, of \$2,500.

The salary of the Premier is \$6,500 per annum; other ministers, \$5,000.

Maximum duration of Legislature is five years. The previous Assembly was extended for 1 year by Chap. 3 of 1943.

Last 3 General Elections, June 19th, 1934, June 8th, 1938, June 15th, 1944.

Speaker, Hon. T. Johnston Deputy Speaker, John Wellbelove. Clerk of Assembly, J. M. Parker.
Law Clerk, J. P. Runciman. Leader of the Opposition, W. J. Patterson.

CONSTITUENCY	MEMBER	ADDRESS
Arm River.....	G. H. Danielson, Lib.....	Davidson
Athabaska.....	L. M. Marion, Lib.....	Ile la Crosse
Battlefords, The.....	Alex. Cannon, CCF.....	N. Battleford
Bengough.....	A. L. S. Brown, CCF.....	Readlyn
Biggar.....	Hon. W. S. Lloyd, CCF.....	Regina
Cannington.....	Wm. J. Patterson, Lib.....	Regina
Canora.....	Myron H. Feeley, CCF.....	Preceville
Cumberland.....	Leslie W. Lee, CCF.....	Choiceland
Cutknife.....	I. C. Nollett, CCF.....	Freemont
Elrose.....	M. J. Willis, CCF.....	Eston
Gravelbourg.....	Henry E. Houze, CCF.....	Meyronne
Lumsden.....	Alvin C. Murray, CCF.....	Tompkins, Box 61
Harley.....	James S. Aitken, CCF.....	Cheviot
Humboldt.....	Ben Putnam, CCF.....	Watson
Kelvington.....	Peter A. Howe, CCF.....	Leslie, Box 70
Kerrobert.....		
Kindersley.....	J. Wellbelove, CCF.....	Eston, Box 141
Kinistino.....	W. J. Boyle, CCF.....	Kinistino
Last Mountain.....	Jacob Benson, CCF.....	Semans, Box 165
Lumsden.....	Wm. S. Thair, CCF.....	Lumsden
Maple Creek.....	Mrs. B. J. Trew, CCF.....	Lemsford
Meadow Lake.....	H. L. Howell, CCF.....	Meadow Lake, Box 114
Melfort.....	Hon. O. W. Valleau, CCF.....	Regina
Melville.....	Wm. J. Arthurs, CCF.....	Melville, Box 12
Milestone.....	F. K. Malcolm, Regina, 27 CCF.....	Qu'Appelle Apts.
Moose Jaw City.....	D. H. R. Heming, Moose Jaw, 1053 CCF.....	1st Ave. N.W.
Moose Jaw City.....	Hon. J. W. Corman, K.C., CCF.....	Regina
Moosomin.....	A. T. Procter, K.C., Lib.....	Moosomin, Box 399

CONSTITUENCY	MEMBER	ADDRESS
Morse.....	James Gibson, CCF.....	Caron
Notukeu-Willowbunch.....	Lieut. N. L. Buchanan CCF.....	Lisieux
Pelly.....	D. Z. Daniels, CCF.....	Canora, Box 158
Prince Albert.....	Hon. L. F. McIntosh, CCF.....	Regina
Qu'Appelle-Wolsely.....	Warden Burgess, CCF.....	Indian Head
Redberry.....	D. M. Lazorko, CCF.....	Borden, Box 43
Regina City.....	Hon. C. C. Williams, CCF.....	Regina
Regina City.....	Hon. C. M. Fines, CCF.....	Regina
Rosthern.....	Peter J. Hooge, Lib.....	Rosthern
Rosetown.....	Hon. J. T. Douglas, CCF.....	Regina
Saltcoats.....	Hon. J. L. Phelps, CCF.....	Regina
Saskatoon City.....	Hon. J. H. Sturdy, CCF.....	Regina
Saskatoon City.....	A. T. Stone, CCF.....	Saskatoon, 222 Maple St.
Shellbrook.....	G. F. Van Eaton, CCF.....	Shellbrook
Swift Current.....	Harry Gibbs, CCF.....	Swift Current, Box 882
Souris-Estevan.....	C. D. Cuming, CCF.....	Estevan, Box 613
Tisdale.....	Hon. J. H. Brockelbank, CCF.....	Regina
Torch River.....	J. Bruce Harris, CCF.....	Choiceland
Touchwood.....	Tom Johnston, CCF.....	Govan, R.R. No. 3
Turtleford.....	Robert H. Woolf, CCF.....	Cleeves, Box 55
Wadena.....	F. A. Dewhurst, C.C.F.....	Dahlton
Watrous.....	James A. Darling, CCF.....	Colonsay, Box 59
Weyburn.....	Hon. T. C. Douglas, CCF.....	Regina
Wilkie.....	H. O. Hansen, CCF.....	Wilkie, Box 364
Yorkton.....	A. P. Swallow, CCF.....	Theodore

(Members continued on next page.)

ARMED FORCES MEMBERS

Major M. J. Dobie (Liberal) of Paynton, Sask., representing members of the Armed Forces in Canada and Newfoundland.

LAC D. S. Valteau (CCF) of Aylsham, Sask., representing members of the Armed Forces in Great Britain or such extended areas as may be defined by the Lt.-Governor in Council.

Lt.-Col. A. W. Embury (Prog.-Cons.) of Regina, Sask., representing members of the Armed Forces in the Mediterranean.

Party Standing—5 Liberals; 47 Co-operative Commonwealth Federation; 3 Active Service Voters' Representatives; Total 55.

Date of dissolution of previous Legislature, May 10, 1944. *Party Standing at dissolution*, 33 Liberal 11 C.C.F., 1 Unity, 2 Social Credit, 5 vacancies, Total 52.

CHIEF DEPARTMENTAL OFFICERS—SASKATCHEWAN

DEPARTMENT OF THE ATTORNEY-GENERAL

Attorney General.....Hon. J. W. Corman, K.C.
Deputy Attorney-General.....J. L. Salterio, K.C.
Solicitors, J. C. Treleaven, K.C.; A. M. Nicol, Miss D. E. Greensmith, A. L. Hall, K.C.; R. S. Meldrum, K.C.
Chief Clerk.....J. W. Middlemas
Official Guardian.....W. Robinson, K.C.
Master of Titles.....P. S. Stewart, K.C.
Inspector of Legal Offices.....P. S. Stewart, K.C.
Chief Surveyor, Land Titles.....T. G. Tyrer

DEPARTMENT OF PROVINCIAL SECRETARY

Provincial Secretary.....Hon. Oakland W. Valteau
Deputy Provincial Secretary.....J. A. Young

Insurance Branch

Superintendent of Insurance, Fire Commissioner and Administrator of Security Frauds Prevention Acts
 J. A. Young

TREASURY DEPARTMENT

Provincial Treasurer.....Hon. C. M. Fines, B.A.
Deputy Provincial Treasurer.....T. Lax
Director of Revenue, Taxation Branch.....G. Dickson
Director, Farm Loans Branch.....H. J. Hettie

THE PROVINCIAL AUDITOR

Minister.....Hon. C. M. Fines, B.A.
Provincial Auditor.....C. H. Smith, C.A.
Deputy Provincial Auditors,
Pre-Audit Division.....J. W. Telford
Post-Audit Division.....R. C. Hodsmen, C.A.

PUBLIC WORKS DEPARTMENT

Minister.....Hon. J. T. Douglas
Deputy Minister.....D. Webster
Executive Assistant.....Alfred Garvin
Provincial Architect.....Vacant
Civil Engineer.....J. S. G. Middleton

DEPARTMENT OF AGRICULTURE

Minister.....Hon. I. C. Nolle
Deputy Minister.....M. E. Hartnett
Acting Deputy Minister.....C. M. Learmonth
Director, Agricultural Representatives and Farm Labour.....E. E. Brockelbank
Provincial Apiarist.....R. M. Pugh
Dairy Commissioner.....H. S. Hanna
Field Crops Commissioner.....W. H. Horner
Superintendent of Lands.....J. A. Arnot
Livestock Commissioner.....C. E. Beveridge
Poultry Commissioner.....C. W. Wood
Secretary of Statistics.....Edw. Evans
Provincial Veterinarian.....Dr. R. P. Waechter

DEPARTMENT OF CO-OPERATIVES AND CO-OPERATIVE DEVELOPMENT

Minister.....Hon. L. F. McIntosh
Deputy Minister.....B. N. Arnason
Acting Deputy Minister and Director of Research Services.....A. H. Turner
Chief Inspector of Co-operative Associations.....G. M. MacLeod
Chief Inspector of Credit Unions.....A. C. MacLean
Director of Trade Services.....W. J. Hansen
Co-operative Management Advisor.....H. E. Chapman
Agent General of the Province in the United Kingdom and Europe, Graham Spry, 168 Clifford's Inn, Fetter Lane, London E.C.4.

DEPARTMENT OF HIGHWAYS AND TRANSPORTATION

Minister.....Hon. J. T. Douglas
Deputy Minister.....H. R. McKenzie
Director of Surveys.....O. W. Martyn
Chief Bridge Engineer.....A. P. Linton
Chief Engineer.....W. W. Perrie
Executive Assistant.....J. A. Ratcliffe
Construction Engineer.....H. J. Woodman
Maintenance Engineer.....W. M. Stewart

DEPARTMENT OF LABOUR

Minister.....Hon. C. C. Williams
Deputy Minister.....W. K. Bryden
Chief Inspector of Theatres and Censor (Moving Pictures).....D. J. Vaughan
Chief Inspector Factories, Steam Boilers and Elevators.....J. Taylor
Supt. Wages and Hours Branch.....J. H. Williams
Director of Apprenticeship.....J. Dornan
Provincial Labour Relations Board, Chairman.....W. K. Bryden
Executive Officer.....H. S. Elkin
Minimum Wage Board, Chairman.....J. H. Williams, Regina

DEPARTMENT OF MUNICIPAL AFFAIRS

Minister.....Hon. J. H. Brockelbank
Deputy Minister.....John McIntosh
Administrative Assistant.....G. F. Dawson
Director of Community Planning.....S. Young
Director, Municipal Inspection Services.....D. W. Grant
Chairman, Saskatchewan Assessment Commission.....T. H. Freeman
Administrator of Local Improvement Districts.....A. A. Mitchell
Director of Municipal Auditing and Accounting.....L. Jacobs

DEPARTMENT OF PUBLIC HEALTH

Minister.....Hon. T. C. Douglas, B.A., M.A.
Deputy Minister and Registrar General (in charge of registration of births, marriages and deaths)
 C. F. W. Hames, M.D., B.A., D.P.H.
Executive Assistant to the Deputy Minister.....G. C. Darby
Director of Communicable Disease Division.....H. S. Doyle, M.D., D.P.H.
Director of Health Education Division.....Christian Smith
Director of Vital Statistics Division.....W. C. N. Reed
 (The fee for a certificate is 75c plus search fee 25c if exact year is given; 50c for search up to 5 years; \$1.00 if over 5 years.)
A/Director of Industrial Hygiene Division.....G. W. Rogers, M.A.
Director of Laboratories Division.....W. A. Riddell, Ph.D.
Director of Nursing Services Division.....Elizabeth Smith, Reg.N.
Provincial Nutritionist.....Jean Oddie, B.Sc.
Director Physical Fitness and Recreation.....J. B. Kirkpatrick, Ed.D.
Director of Sanitation.....J. G. Schaeffer, B.Sc.
Director of V.D. Control.....H. S. Doyle, M.D., D.P.H.
Chief Clerk.....W. Sandstrom

MENTAL SERVICES

Commissioner of Mental Services

- Dr. D. G. McKerracher
Saskatchewan Hospitals for the Mentally Ill
 Saskatchewan Hospital, North Battleford:
Superintendent..... Dr. G. F. Nelson
Business Manager..... D. Williams
 Saskatchewan Hospital, Weyburn:
Superintendent..... Dr. J. S. Lawson
Business Manager..... W. Bethell
 Saskatchewan Training School, Weyburn:
Superintendent..... Dr. R. O. Davison
Business Manager..... F. McDougall
 Psychopathic Ward, Regina General Hospital
Director..... Dr. J. J. A. McLurg

HEALTH REGIONS

Director of Regional Health Services

- Dr. L. S. Rosenfeld
Region..... *Medical Officer*
 No. 1 Swift Current, Sask..... Dr. L. M. Davey
 No. 2 Assiniboia, Sask..... Dr. T. S. Miner
 No. 3 Weyburn, Sask..... Dr. B. Bucove
 No. 6 Moose Jaw, Sask..... Dr. G. Kinneard
 No. 13 North Battleford, Sask..... Dr. M. Dantow
 No. 14 Meadow Lake, Sask..... Dr. W. A. McDonald
Supervisor—Air Ambulance Service..... D. K. Malcolm

HEALTH SERVICES PLANNING COMMISSION

The commission operates "The Saskatchewan Hospital Services Plan" (Saskatchewan Hospitalization Act 1946). The Plan is financed by a personal tax of \$5.00 per annum per capita, with a maximum of \$30 per family. Benefits commenced January 1, 1947.

- Chairman*..... Dr. F. D. Mott
Vice-Chairman..... Dr. L. S. Rosenfeld
Members—Dr. C. F. W. Hames, Dr. C. J. Kirk, Thos. H. McLeod, M.A.
Secretary..... E. V. Wahn
Director Hospital Planning and Administration..... Dr. C. J. Kirk
Acting Director, Hospital Planning and Administration..... G. E. Wride, M.D.
Executive Director, Sask. Hospital Services Plan..... G. W. Myers
Director of Medical Services Division..... A. J. McDougall, M.D.

SASKATCHEWAN CANCER COMMISSION

- Chairman*..... C. F. W. Hames, M.D., D.P.H.
Members—Mrs. J. J. F. MacIsaac, Prince Albert; Mr. C. H. Fisher, Lipton; Mr. F. G. Butterfield, Regina; Dean F. C. Cronkite, Saskatoon; Dr. A. C. Scott, Indian Head; Dr. H. D. Dalgleish, Saskatoon.
Members without vote—Dr. A. W. Blair, Director, Regina Cancer Clinic and Director of Cancer Services; Dr. T. A. Watson, Director of Saskatchewan Cancer Clinic.
Director, Regina Cancer Clinic..... Dr. A. W. Blair
Director, Saskatoon Cancer Clinic..... Dr. T. A. Watson
Secretary..... Dr. A. J. McDougall
 Consultative diagnostic and treatment clinics in Regina and Saskatoon. Emanation plant in the University of Saskatchewan, Saskatoon.

SASKATCHEWAN ANTI-TUBERCULOSIS LEAGUE

- Director of Medical Services and General Superintendent* Dr. R. G. Ferguson, Fort San, Sask.
Fort Qu'Appelle Sanatorium (Supt.)..... Dr. John Orr
Saskatoon Sanatorium (Supt.)..... Dr. H. C. Boughton
Prince Albert Sanatorium (Supt.)..... Dr. R. W. Kirkby

GOVERNMENT-AIDED HOSPITALS
(H=Hospital)

ARCOLA, Brock Union H. ASSINIBOIA, Union H. BALCARRES, Union H. BENGOUGH, Municipal H. BIENFAIT, Community H. BIGGAR, St. Margaret's H. BIRCH HILLS, General H., BORDEN, Municipal H.; BROADVIEW, St. Michael's H. CABRI, Union H. CANORA, Union H. CARROT RIVER, Mitchell Memorial H. CENTRAL BUTTE, Union H. CUDWORTH, St. Michael's H. DAVIDSON, Union H. DODSLAND, Union H. EATONIA, Union H. EDAM, Lady Minto H. ELROSE, Union H. ESTERHAZY, St. Anthony's H. ESTEVAN, St. Joseph's H. ESTON, Union H. FOAM LAKE, Union H. FRONTIER, Community H. GRAVELBOURG, St. Joseph's H. GRENFELL, Union H. GULL

LAKE, Union H. HAFFORD, Union H. HERBERT, Community H. HUMBOLDT, St. Elizabeth H. ILE A. LA CROSSE, St. Joseph's H. IMPERIAL, Union H. INDIAN HEAD, Union H. KAMSACK, King Edward H. KELVINGTON, Union H. KERROBERT, Union H. KINCAID, Community H. KINDERSLEY, Union H. KINISTINO, District H. LAMPMAN, Union H. LASHBURN, Union H. LEADER, Union H. LESTOCK, St. Joseph's H. LLOYDMINSTER, United Municipal H.

MACLIN, St. Joseph's H. MAPLE CREEK, Union H. MEADOW LAKE, Meadow Lake H. MELFORT, Lady Minto H. MELVILLE, St. Peter's H. MILDEN, Community H. MOOSE JAW, General H. MOOSE JAW, Providence H. MOOSOMIN, Union H. NIPAWIN, Union H. NOKOMIS, Community H. NORTH BATTLEFORD, Notre Dame H. OXBOW, Union H. PARADISE HILL, Community H. PONTEIX, Gabriel H. PREECEVILLE, Community H., PRELATE, Union H. PRINCE ALBERT, Holy Family H.; Victoria H. RABBIT LAKE, Rose Gill H. REGINA, General H.; Grey Nuns' H. ROSETOWN, Union H. ROSE VALLEY, Union H. ROSTHERN, Community H. SASKATOON, City H.; St. Paul's H. SHAUNAVON, Union H. SMEATON, W.M.S.H. SPIRITWOOD, Union H. SWIFT CURRENT, General H. TISDALE, St. Therese H. UNITY, Union H. VANGUARD, Union H. WADENA, Union H. WATROUS, Union H. WATSON, Union H. WAWOTA, Union H. WEYBURN, General H. WILKIE, Union H. WHITEWOOD, Community H. WILLOW BUNCH, Union H. WOLSELEY, Mem. Union H. YORKTON, General H.; Gen. aux H.

Sanatoria

Medical Superintendent

- Fort Qu'Appelle Sanatorium, Fort San, Sask..... Dr. John Orr
 Prince Albert Sanatorium, Prince Albert, Sask..... Dr. R. W. Kirkby
 Saskatoon Sanatorium, Saskatoon, Sask..... Dr. H. C. Boughton

RED CROSS OUTPOSTS

Red Cross Outposts are operated by the Canadian Red Cross Society, Saskatchewan Division, at the following points: Carragana, Endeavour, Hudson Bay Junction, Leoville, Loon Lake, Paddockwood, Pierceland, Rockglen, Tuberosé.

APPROVED NURSING HOMES RECEIVING
GOVERNMENT GRANT

Antler Community H. Antler Sask.; Beechy Community H., Beechy, Sask.; Climax Community H., Climax, Sask.; Craik Community H., Craik, Sask.; Cut Knife Municipal H., Cut Knife, Sask.; Dinsmore Community H., Dinsmore, Sask.; Eastend Union H., Eastend, Sask.; Gladmar Maternity H., Gladmar, Sask.; Goodsoil Community H., Goodsoil, Sask.; LaFleche Community H., LaFleche, Sask.; Langenburg Nursing Home, Langenburg, Sask.; Limerick Memorial H., Limerick, Sask.; Lucky Lake Community H., Lucky Lake, Sask.; Maidstone District H., Maidstone, Sask.; Outlook Community H., Outlook Sask.; Saltcoats Nursing Home, Saltcoats, Sask.; Southey Nursing Home, Southey, Sask.; Spalding Community H., Spalding, Sask.; Radville Community Nursing Home, Radville, Sask.; Qu'Appelle Memorial H., Qu'Appelle, Sask.; Turtleford Municipal H., Turtleford, Sask.; Val Marie Notre Dame H., Val Marie, Sask.; Viceroy Community H., Viceroy, Sask.; Wynyard Community H., Wynyard, Sask.

DEPARTMENT OF SOCIAL WELFARE

- Minister*..... Hon. O. W. Vallee
Deputy Minister..... J. S. White
Director, Old Age Pensions..... D. E. Chalmers
Director, Child Welfare..... K. S. Armstrong
Director, Social Aid..... K. F. Forster
Director of Corrections..... H. G. Christie
Secretary, Social Welfare Board..... G. Townshend
Supt. Industrial School for Boys..... S. P. Rooney
Supt. Home for Infirm, Wolseley..... F. J. M. Bell
Supervisor, Mothers' Allowances..... E. R. White
Matron, Girls' Hostel, Regina..... Miss N. M. Steele
Matron, Babies' Shelter, Regina..... Miss F. M. Hemming
Supt., Nursing Home, Regina..... E. D. Donaldson
Matron, Children's Shelter, Green Lake..... Miss I. V. Scrivner
Matron, Receiving Home, North Battleford..... Miss G. Carpentier

Warden Regina Jail	T. P. Hayes
Warden, Prince Albert Jail	A. Broughton
Warden, Moosomin	A. H. D. Sharp
Matron, Prince Albert Women's Jail	Vacant

SASKATCHEWAN GOVERNMENT TELEPHONES

Minister	Hon. C. C. Williams
Deputy Minister	W. H. Warren
Commercial Superintendent	J. H. Purdy
Traffic Superintendent	C. W. Doody
Plant Superintendent	T. D. Leach
Chief Engineer	S. R. Muirhead
Chief Accountant	T. C. Chard
Rural Superintendent	T. E. Cavanagh

DEPARTMENT OF NATURAL RESOURCES AND INDUSTRIAL DEVELOPMENT

Minister	Hon. J. L. Phelps
Deputy Minister	C. A. L. Hogg
Acting Deputy Minister	J. W. Churchman
Director of Forests	E. J. Marshall
Director of Mineral Resources	W. James Bichan
Director of Industrial Development	A. J. Williams
Director of Parks and Lands	D. A. Cunningham
Game Commissioner	E. L. Paynter
Controller of Surveys	A. I. Bereskin
Chief Engineer, Water Rights Branch	G. N. Munro
Supervisor of Fisheries	P. S. Pettit

PROVINCIAL PARKS

Name of Park	Address
Kenosee	Carlyle
Madge Lake	Kamsack
Green Water Lake	Rose Valley
Manitou	Watrous
Cypress Hills	Maple Creek
Katpewa	Lebret
Good Spirit Lake	Spirit Lake
Lac La Ronge	Lac La Ronge

Communications in respect to these parks should be addressed to the Manager.

DEPARTMENT OF RECONSTRUCTION AND REHABILITATION

Minister	Hon. J. H. Sturdy
Deputy Minister	E. E. Eisenhauer
Director, Reconstruction Division	G. Oliver
Director, Rehabilitation Division	J. F. MacKay
Director, Provincial Museum	F. G. Bard

Teachers' Superannuation Commission

Chairman	R. Davidson
Secretary	W. J. McNeely

Workmen's Compensation Board

Chairman	J. Gower
Secretary	T. L. Elliott

Local Government Board

Chairman	R. Lane
Member	H. Hume
Secretary	H. S. McMillan

Public Service Commission

Commissioner	C. S. Edy
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Public Service Superannuation Board

Chairman	C. S. Edy
Secretary	W. Fyles

Board of Revenue Commissioners

Chairman	R. Lane
Secretary	P. Bradley

Saskatchewan Liquor Board, Regina (Controlled Sale in Government Stores.)

Chairman	F. J. C. Edwards
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Saskatchewan Power Commission

Commissioner	H. F. Berry
Secretary	A. Hayworth

Saskatchewan Film Board

Chairman, Hon. W. S. Lloyd, Minister of Education.
Members, Hon. L. F. McIntosh, Minister of Co-operatives; Mr. Morley P. Toombs, University of Saskatchewan; Mr. Everett Baker, Saskatchewan Co-operative Wheatpool, Regina; Mr. A. F. V. Mose, Industry and Labor, Moose Jaw; Mrs. A. F. V. Humphries, Provincial Home and School Assoc.; Mrs. S. J. Hill, Provincial Homemakers Assoc.; Bladworth; Mrs. A. R. Rorison, Provincial Council of Women; Mr. L. Buckley, Saskatchewan Teacher Federation; Mr. M. N. McGillivray, Gray, Sask.
Film Commissioner and Secretary, E. F. Holliday.
The Board is under the auspices of the Department of Education.

Address communications to Film Commissioner, Saskatchewan Film Board, Department of Education, Education Annex, Regina, Sask.

Commissioner, Bureau of Publications, Tourist

Bureau.....G. Craik

Provincial Mediation Board, Regina

H. Warren, Chairman

King's Printer.....T. McConica

Saskatchewan Economic Advisory and Planning

Board

Chairman	G. W. Cadbury
Secretary	T. H. McLeod
Administrator of Estates of Mentally Incompetent	C. Neate
Milk Control Board	B. A. Cooke, Chairman
Highway Traffic Board	George Dickson, Chairman
Director of Government Purchases	E. T. Stinson

PROVINCIAL LIBRARIES

These comprise:

- The Legislative Library
- The Public Information Library
- Travelling Libraries

They are under the control of Mrs. J. R. Bothwell, Provincial Librarian, to whom communications should be addressed. The Premier is the minister in charge of the Provincial Libraries.

CROWN CORPORATIONS

Crown Corporations Act, 1947

Head Offices—Regina, except for Saskatchewan Lake and Forests Products Corporation and Saskatchewan Government Airways, whose head offices are Prince Albert, Sask.

CORPORATION	RESPONSIBLE MINISTER	MANAGER, OR OTHER EXECUTIVE
SASKATCHEWAN FUR MARKETING SERVICE	Hon. J. L. Phelps	A. J. Cooke, Regina
SASKATCHEWAN GOVERNMENT AIRWAYS	Hon. J. L. Phelps	F. Glass, Prince Albert
SASKATCHEWAN GOVERNMENT PRINTING COMPANY	Hon. C. M. Fines	John Hughes, Regina
SASKATCHEWAN GOVERNMENT TELEPHONES	Hon. C. C. Williams	W. H. Warren, Regina
SASKATCHEWAN INDUSTRIES	Hon. J. H. Brockelbank	J. Moors, Moose Jaw
Saskatchewan Wool Products	Hon. J. H. Brockelbank	A. Campbell, Supt., Regina
Saskatchewan Leather Products	Hon. J. H. Brockelbank	E. A. McKinley, Supt., Regina
Saskatchewan Tannery	Hon. J. H. Brockelbank	
SASKATCHEWAN LAKE AND FOREST PRODUCTS CORPORATION	Hon. J. L. Phelps	J. F. Gray, Resident Director, Prince Albert
Saskatchewan Fish Board	Hon. J. L. Phelps	K. E. Dickson, Prince Albert
Saskatchewan Timber Board	Hon. J. L. Phelps	H. H. Lucas, Prince Albert
Saskatchewan Box Factory	Hon. J. L. Phelps	W. D. Smith, Prince Albert
SASKATCHEWAN MINERALS	Hon. L. F. McIntosh	
Saskatchewan Clay Products	Hon. L. F. McIntosh	C. A. L. Hogg, Regina
Saskatchewan Sodium Sulphate	Hon. L. F. McIntosh	D. H. F. Black, Regina
SASKATCHEWAN RECONSTRUCTION CORPORATION	Hon. J. H. Sturdy	P. G. Webb, Regina

DEPARTMENT OF EDUCATION

Minister, Hon. W. S. Lloyd, B.A.
Deputy Minister, A. B. Ross, M.A.
Registrar and Director of School Administration, R. J. Davidson, B.A., B.Paed.
Registrar, R. J. Davidson, B.A., B.Paed.
Director of Teacher Training, J. W. Tait, M.A., B.C.L., Ph.D.
Director of Curricula, Henry Janzen, M.A., M.Ed.
Director of Guidance, T. M. Spencer, B.A., M.Ed.
Director of Research, H. C. Newland, M.A. Ph.D.
Chief Superintendent of Schools, L. F. Titus, B.A., B.Paed.
Director of Adult Education, David Smith M.A.

Administrator of Education for Northern Saskatchewan, C. H. Piercy, B.A., Court House, Prince Albert.
Regional Director, Canadian Vocational Training, W. A. Ross, M.A.
Supervisor of Visual Education, E. F. Holliday.
Supervisor of School Broadcasts, J. Kent.
Supervisor of Technical Education, J. A. Doyle.
Supervisor of Music, R. Staples, B.A., A.F.A.
Supervisor of School Libraries, Miss L. E. Evans, B.A., B.L.S.
Supervisor of School Grants and Statistics, Miss D. R. Kellam, M.A., B.Comm.
Chief Clerk, Miss L. B. Dowsell.

NORMAL SCHOOLS, ETC.

Principal, Saskatoon Normal School, G. R. Anderson, M.A., D.Paed.

Superintendent, School for the Deaf, Saskatoon, A. Clare Hume, B.A., M.Ed.

Principal, Moose Jaw Normal School, H. C. Andrews, B.S.A., B.Paed.

Principal, Government Correspondence School, G. J. Buck, B.Sc., M.Ed.

Manager, Saskatchewan Book Bureau, W. Wass.

Health inspection in schools is looked after by Dept. of Public Health.

SUPERINTENDENTS OF HIGH SCHOOLS

John MacLeod, M.A., B.Paed.; A. M. Derby, M.A.; Allan McCallum, B.Sc., B.Ed., (Parliament Building, Regina).

SUPERINTENDENTS OF SCHOOLS

C. Amundrud, B.A., B.Ed.,
 A. J. Appleby, B.A., B.S.A.,
 J. C. Bates, B.A., B.Ed.,
 K. H. Bentley, B.A., B.Ed.,
 L. H. Bergstrom, B.A., B.Paed.,
 H. J. Bestvater, B.A., B.Ed.,
 T. N. Bick, B.A., B.Ed.,
 D. G. Bishop, B.A., B.Ed.,
 H. L. Blakely, B.A., B.Ed.,
 F. R. Bolton, B.A., B.Ed.,
 A. C. Bowes, B.A., B.Ed.,
 E. J. Brandt, B.Sc., B.Paed.,
 W. D. Brennan, B.A., B.Ed.,
 W. H. Broley, B.A., B.Ed.,
 C. P. Collins, M.A., B.Ed.,
 J. M. Cowie, B.Sc., B.Ed.,
 R. J. Deutscher, B.A., B.Ed.,
 J. Estok, B.A., B.Ed.,
 R. H. C. Ferris, B.A.,
 B. Fleming, B.A.,
 J. R. Fraser, B.A.,
 J. T. Geddes, B.A.,

E. D. Gillespie, B.A.,
 F. M. Glazier, B.Sc., B.Ed.,
 J. P. Gorchynski, B.A., B.Ed.,
 G. A. Gosselin, B.A., B.Ed.,
 R. B. Gould, B.A., B.Ed.,
 W. W. Harris, B.A., B.Ed.,
 R. H. Hicks, B.A.,
 D. H. Hunter, B.A., B.Ed.,
 G. R. Hutchings, B.A.,
 J. E. Ingram, B.A., B.Ed.,
 H. T. B. Jolson, B.Sc., B.Ed.,
 C. G. Kruger, B.A., B.Ed.,
 G. J. Lee, B.A., B.Ed.,
 C. H. Logie, B.A., B.Ed.,
 A. J. Loeppky, B.A.,
 F. S. Lucas, B.A., B.Ed.,
 J. R. Martin, B.A., B.Paed.,
 E. E. McCallum, B.A.,
 Joseph P. Miller, B.A., B.Paed.,
 Robert C. Moir, B.A., B.Paed.,
 P. B. Murphy, B.A.,

D. C. MacFadyen, M.A., B.Ed.,
 J. R. McMonagle, B.A., B.Paed.,
 R. J. Penny, B.Sc., B.Ed.,
 G. D. Robertson, B.A., B.Paed.,
 Marion Scribner, B.A., B.Ed.,
 D. J. Sheehan, B.A., B.Ed.,
 C. I. Thacker, B.A., B.Ed.,
 W. B. Thomson, B.A., B.Paed.,
 S. M. M. Thompson, B.Sc., B.Paed.,
 L. Thordarson, B.A., B.Ed.,
 M. A. Tripp, M.A.,
 T. H. Waugh, B.A., B.Ed.,
 J. E. Webb, B.A.,
 H. H. Wiebe, B.Sc., B.Ed.,
 T. W. H. Williams, M.A., B.Paed.,
 H. L. Winter, B.A., B.Paed.,
 P. J. Worobetz, B.A., B.Ed.,

COURTS, JUDGES, ETC., SASKATCHEWAN

COURT OF APPEAL

Chief Justice of Saskatchewan—Hon. William Melville Martin.

*Puisne Judges of Appeal—Hon. Hector Y. MacDonald, Hon. Percival H. Gordon, *Hon. Thomas C. Davis, Hon. P. M. Anderson.*

Registrar and Taxing Officer—A. C. Ellison, K.C., Regina.

*Hon. T. C. Davis is absent on leave without pay while serving as Ambassador to China.

COURT OF KING'S BENCH

Chief Justice—Hon. J. T. Brown.

Puisne Judges of King's Bench—Hon. G. E. Taylor, Hon. H. V. Bigelow, Hon. Adrien Doiron, Hon. D. A. McNiven, Hon. W. G. Ross.

Registrar—A. C. Ellison, K.C., Regina.

OFFICIALS AT REGINA

Attorney-General—Hon. J. W. Corman, K.C., Regina.

Deputy Attorney-General—J. L. Salterio, K.C.

Registrar in Bankruptcy—A. C. Ellison, K.C.

Inspector of Legal Offices—P. S. Stewart, K.C.

Master of Titles—P. S. Stewart, K.C.

DISTRICT COURT JUDGES

DISTRICT	JUDGE His Honour:	ADDRESS
Prince Albert	.....	Prince Albert
Moosomin	.....	Moosomin
Saskatoon	Vincent R. Smith	Saskatoon
Yorkton	A. Ross	Yorkton
Arcoia	J. H. McFadden	Arcoia
Battleford	A. E. Bence	Battleford
Moose Jaw	G. W. McPhee	Moose Jaw
Regina	B. D. Hogarth	Regina
Weyburn	E. S. Wilson	Weyburn
Swift Current	C. E. Bothwell	Swift Current
Humboldt	J. M. Hanbidge	Humboldt
Kerrobert	Robert E. Nay	Kerrobert
Kindersley	R. B. Mills	Kindersley
Estevan	E. R. Wylie	Estevan
Wilkie	R. B. Mills, (Actg.)	Kindersley
Melville	H. M. P. deRoche	Melville
Shaunavon	A. G. Mackinnon	Shaunavon
Melfort	Louis T. McKim	Melfort
Assiniboia	Thos. Gallant (Actg.)	Gravelbourg
Gravelbourg	Thos. Gallant	Gravelbourg
Wynyard	J. M. Hanbidge (Actg.)	Humboldt

DISTRICT COURT OFFICIALS

*Judicial District	Local Registrar, Clerk of District and Surrogate Court	Sheriff and Deputy Sheriff
	(D) = Deputy	
Arcola.....	W. H. S. Glew ...	W. H. S. Glew (Sheriff) Miss M. V. Willson (D)
Assiniboia....	W. J. Butler.....	W. J. Butler Miss M. I. Scott (D)
Battleford....	S. L. Waterman....	S. L. Waterman J. A. Heidgerkin (D)
Estevan.....	W. T. Moore.....	W. T. Moore Miss R. Hunter (D)
Gravelbourg..	Ernest Colpron....	Ernest Colpron Miss L. J. Dupras (D)
Humboldt....	H. J. Cumming....	H. J. Cumming Miss A. M. Pitzel (D)
Kerrobert....	E. Goodman Jones..	E. Goodman Jones Miss D. M. Messenger (D)
Kindersley....	John Campbell....	John Campbell Miss P. J. Willisie (D)
Melfort.....	J. T. Keid.....	J. T. Keid E. Truemer (Act. D.)
Melville.....	J. Watson.....	J. Watson J. Luky (D)
Moose Jaw....	E. L. Elliott.....	G. C. Russell Mrs. M. V. Currell (D)
Moosomin....	J. E. Love.....	J. E. Love Miss H. C. Simpson (D)
Prince Albert..	A. J. E. Hansen....	A. J. E. Hansen H. W. Collins (D)
Regina.....	A. C. Ellison, K.C.	L. A. Shank L. A. Morris (Act. D.)
Saskatoon....	D. G. Thomas....	B. P. Boyce J. B. Young (Act. D.)
Shaunavon....	T. L. Ferguson....	T. L. Ferguson Miss M. L. Brophy (Act. D.)
Swift Current..	T. C. Hill.....	T. C. Hill W. R. Mott (D)
Weyburn.....	H. T. Kempton....	H. T. Kempton Miss I. Gavroy (D)
Wilkie.....	G. W. Ivens.....	G. W. Ivens Miss M. E. Thorpe (D)
Wynyard.....	E. J. Laxdal.....	E. J. Laxdal Miss E. M. Goodman (D)
Yorkton.....	A. V. Quinn.....	A. V. Quinn D. M. Williams (D)

*District Town the same name unless otherwise marked.

OFFICIAL ADMINISTRATORS

DISTRICT	OFFICIAL ADMINISTRATOR
Assiniboia....	Executors & Administrators Trust Co., Limited, Moose Jaw.
Arcola.....	The Canada Permanent Trust Co., Regina.
Moosomin....	The Retailers Trust Co. Ltd. Saskatoon.
Regina.....	The Western Trust Company, Regina.
Moose Jaw....	The Executors and Administrators Trust Co., Ltd., Moose Jaw.
Prince Albert..	The Retailers Trust Co. Ltd. Saskatoon.
Weyburn.....	The Canada Permanent Trust Co., Regina.
Swift Current..	Northern Trust Company, Regina.
Estevan.....	The Canada Permanent Trust Co., Regina.
Yorkton.....	The Sterling Trust Corp., Regina.
Saskatoon....	The Western Trust Co., Regina.
Battleford....	The Northern Trusts Company, Regina.
Melville.....	The Sterling Trust Corporation, Regina.
Humboldt....	The Sterling Trust Corp., Regina.
Kerrobert....	The Canada Permanent Trust Co., Regina.
Wilkie.....	Retailers Trust Co., Saskatoon.
Kindersley....	The Executors & Administrators Trust Co. Ltd., Moose Jaw.
Shaunavon....	The Western Trust Company, Regina.
Melfort.....	The Western Trust Co., Regina.
Gravelbourg..	Executors and Administrators Trust Co., Ltd., Moose Jaw
Wynyard.....	The Sterling Trust Corp., Regina.

AGENTS OF THE ATTORNEY-GENERAL

NAME	JUDICIAL DISTRICT*
D. J. Mitchell.....	Weyburn
J. I. Donnelly.....	Swift Current
H. E. Ross.....	Melville
L. F. Bence.....	Humboldt
R. D. Newsome.....	Estevan
Vacant.....	Kerrobert
Vacant.....	Wilkie
R. M. Barr.....	Regina
W. M. Rose, K.C.....	Moose Jaw
R. F. Hogarth, K.C.....	Saskatoon
D. J. Mitchell.....	Arcola (Address Weyburn)
H. G. Sparling, K.C.....	Battleford
H. H. Towill.....	Moosomin
W. B. O'Regan.....	Yorkton
G. M. Salter, K.C.....	Prince Albert
R. J. S. Tracy.....	Kindersley (Address
A. E. Cairns, K.C.....	Melfort [Eston])
Hugh Taylor, K.C.....	Assiniboia
G. T. Killam, K.C.....	Wynyard (Address [Foam Lake])

*Post Office same unless otherwise marked.

BANKRUPTCY

King's Bench Judges have jurisdiction in bankruptcy. For Official Receivers and Registrars, see Index.

REGISTRATION OF INSTRUMENTS

Bills of Sale, Chattel Mortgages, Hire Receipts, Lien Notes, Conditional Sales, etc., must be registered with the Registration Clerk of the District in which the chattels are delivered. These are the Local Registrars below:—

CITY POLICE MAGISTRATES

W. B. Scott, K.C.....	Regina
G. R. Trethewey, K.C.....	Moose Jaw
B. M. Wakeling, K.C.....	Saskatoon
James Graham, K.C.....	Weyburn
W. G. Elder, K.C.....	Prince Albert
A. B. Elliott, K.C.....	Swift Current

PROVINCIAL POLICE MAGISTRATES

NAME	ADDRESS
W. G. Elder, K.C.....	Prince Albert
A. B. Elliott, K.C.....	Swift Current
J. C. Martin, K.C.....	Weyburn
J. T. Leger.....	Saskatoon
J. E. Lussier.....	Prince Albert
A. MacDonald.....	Rosetown
E. S. Williams, K.C.....	Regina
G. E. Thomson, K.C.....	Swift Current
G. R. Trethewey, K.C.....	Moose Jaw
S. McD. Mighton.....	Battleford
J. Graham, K.C.....	Weyburn
S. H. Potter.....	Melville
G. Hebert.....	Meadow Lake
O. F. Wright.....	Flin Flon
C. D. C. Blackburn.....	St. Walburg
R. J. Reid.....	Tisdale

LAND REGISTRATION DISTRICTS

The Land Titles Act provides for registration of titles according to the Torrens System

PROVINCE OF SASKATCHEWAN

THE REGINA LAND REGISTRATION DISTRICT.—
Master of Titles and Registrar, P. S. Stewart, K.C.
Regina.

Deputy Registrars, T. H. Hewitt, J. Luttman,
Regina.

ARCOLA LAND REGISTRATION DISTRICT.—
Registrar, W. G. Milligan, Arcola; W. G. Shepherd,
Deputy, Arcola.

MOOSE JAW LAND REGISTRATION DISTRICT.—
Registrar, A. R. Borison, Moose Jaw.
Deputy Registrars, Miss M. E. Brown and L. M.
Jones, Moose Jaw.

BATTLEFORD.—
Registrar, J. T. Dewan, Battleford.
Deputy Registrar, Miss J. R. Cairns, Battleford.

LAND REGISTRATION DISTRICTS, SASKATCHEWAN—Continued

PRINCE ALBERT.—

Registrar, J. J. Kraus, Prince Albert.

Deputy Registrar, H. de la Gorgendiere, Prince Albert.

THE YORKTON LAND REGISTRATION DISTRICT.—

Registrar, D. Morrison, Yorkton.

Deputy Registrar, J. Hoy, Yorkton.

THE SASKATOON LAND REGISTRATION DISTRICT.—

Registrar, C. J. Towill, Saskatoon.

Deputy Registrars, C. E. Urton, D. J. MacGillivray, Saskatoon.

THE MOOSOMIN LAND REGISTRATION DISTRICT.—

Registrar, O. J. Dean, Moosomin.

Deputy Registrar, H. E. Emery, Moosomin.

HUMBOLDT LAND REGISTRATION DISTRICT.—

Registrar, W. J. Conley, Humboldt.

Deputy Registrar, Miss M. I. Ettles, Humboldt.

SWIFT CURRENT LAND REGISTRATION DISTRICT.—

Registrar, R. Clements, Swift Current.

Deputy Registrar, W. Minto, Swift Current.

PROVINCE OF SASKATCHEWAN

CITIES, TOWNS, AND VILLAGES, WITH CLERKS AND SECRETARY-TREASURERS

Chairman, Saskatchewan Assessment Commission, T. H. Freeman, Revenue Bldg., Regina.

Secretary, Local Government Board, H. S. McMillan, Legislative Bldg., Regina.

Secretary, Saskatchewan Urban Municipalities Assoc'n, S. N. McEachern, Saskatoon

Secretary, Municipal Hail Insurance Ass'n, E. G. Hingley, Leader-Post Bldg., Regina, Sask.

There are 8 Cities, 83 Towns, 400 Villages and 303 Rural Municipalities. The Secretary of the Saskatchewan Ass'n of Rural Municipalities is C. G. Bryden, 403 McCallum-Hill Block, Regina, Sask. There are also 85 Local Improvement Districts, administered by the Provincial Government. There are no counties in Saskatchewan.

Municipal Elections are held Second Wednesday in November

Cities	City Clerks	Cities	City Clerks	Cities	City Clerks
Moose Jaw.....	J. Marquis	Regina.....	W. W. Spicer	Weyburn.....	K. W. Blow
N. Battleford....	P. Hewitt	Saskatoon.....	J. Anderson	Yorkton.....	H. M. Jackson
Prince Albert....	D. B. McIntyre, (Act'g)	Swift Current....	F. J. Ashford		

Towns	Town Clerks	Towns	Town Clerks	Towns	Town Clerks
Alameda.....	Miss. M. Gibbons	Herbert.....	T. Holmes	Preeceville.....	A. A. Clements
Arcola.....	P. B. Thomson	Hudson Bay....	N. R. McGregor	Qu Appelle.....	F. A. Wilson
Asquith.....	C. V. Henderson	Humboldt.....	J. E. Cameron	Radisson.....	W. J. Gold
Assiniboia.....	R. N. Lingard	Indian Head....	S. Niven	Radville.....	R. A. Evans
Balgonie.....	P. H. B. Townsend	Kamsack.....	W. G. Blewett	Rosetown.....	W. Mullen
Battleford.....	H. C. Adams	Kelvington.....	R. Thoms	Rosthern.....	G. Epp
Biggar.....	Frank Hopkins	Kerrobert.....	Wm. Schappert	Rouleau.....	R. H. Carter
Bredenbury....	M. B. Belcher	Kindersley.....	L. P. Kincaid	Salteoats.....	Miss E. R. Riglin
Broadview.....	R. H. Adams	Langham.....	J. G. Stockan	Scott.....	C. W. Smith
Cabri.....	F. S. Millard	Langigan.....	E. J. H. Lanham	Shaunavon.....	F. G. Horsey
Canora.....	P. Keith	Leader.....	C. A. Sargeant	Sintaluta.....	F. E. Mitchell
Carlyle.....	S. J. Mitchell	Lemberg.....	W. M. Laidman	Star City.....	B. J. O'Connor
Carnduff.....	R. E. Mains	Lloydminster..	W. M. Cardiff	Strasbourg....	Chas. H. Chapin
Craik.....	J. Bradley	Lumsden.....	H. G. Thompson	Sutherland.....	A. C. Hayden
Davidson.....	K. H. Ketcheson	Macklin.....	AWA. Corscadden	Tisdale.....	G. M. Creed
Delisle.....	S. J. Colley	Maple Creek....	C. H. Stockdale	Unity.....	J. M. Jensen
Duck Lake.....	W. R. Loveday	Meadow Lake...	J. W. Heartwell	Vonda.....	J. A. Currie
Eastend.....	B. S. Walters	Melfort.....	E. D. Carwardine	Wadena.....	W. C. Hibbert
Estevan.....	Miss N. Mather	Melville.....	T. G. Carlton	Wapella.....	G. Chapman
Eston.....	C. W. Painton	Milestone.....	J. E. Willoughby	Watrous.....	J. N. Bracewell
Fleming.....	G. C. Durnin	Moosomin.....	H. J. Small	Watson.....	H. W. Smart
Foam Lake.....	S. F. Knobel	Morse.....	H. E. Reimer	Whitewood.....	J. A. Wilson
Francis.....	W. J. Dornstauder	Mortlach.....	F. H. Stinson	Wilkie.....	R. A. Seaman
Govan.....	M. Hocking	Nipawin.....	M. C. McRae	Wolseley.....	T. W. Tiller
Gravelbourg..	F. Longpré	Nokomis.....	J. I. Jamieson	Wynyard.....	H. R. Martin
Grenfell.....	E. J. MacKay	Ogema.....	E. A. Kilpatrick	Yellow Grass..	L. C. Locke
Gull Lake.....	R. W. Harris	Outlook.....	T. E. Armstrong	Zealandia.....	H. L. Morrison
Hanley.....	J. E. McGuire	Oxbow.....	R. A. V. Bennett		

Villages	Secretary-Treas.	Villages	Secretary-Treas.	Villages	Secretary-Treas.
Abbey.....	F. E. McDonald	Arran.....	A. J. Bodnarczuk	Birsay.....	D. A. B. Cameron
Aberdeen.....	J. Thiessen	Atwater.....	Mrs. Illingworth	Bladworth....	A. C. Brewer
Abernethy.....	S. Lowe	Avonlea.....	H. A. Cathro	Blaine Lake...	P. Pernarowski
Adanac.....	Jas. Buglas	Aylesbury....	A. G. Duncan	Borden.....	S. Ferguson
Admiral.....	A. E. Rodger	Aylsham.....		Bounty.....	Sam'l Adair
Alida.....	T. Smith	Balfour.....	Allan Hudson	Bracken.....	J. A. Trenouth
Allan.....	R. J. Weninger	Bangor.....	J. E. Jones	Bradwell.....	Brock Carlton
Alsask.....	B. L. Agate	Bateman.....	Reg. Dayman	Bridgeford....	M. C. Sherman
Alvena.....	N. J. Soroka	Beatty.....	G. W. Hagglund	Briercrest....	G. C. Atkinson
Amulet.....	H. Becker	Beechy.....	D. S. Camp	Brock.....	E. Marshall
Aneroid.....	Miss L. B. Elliott	Belle Plaine...	Mrs. A. L. Brooks	Broderick....	C. A. Brown
Antler.....	D. Dean	Bengough....	W. C. Williams	Bromhead.....	J. L. Adair
Arborsfield....	Jas. Kelly	Benson.....	Wm. Past, Jr.	Brownlee.....	C. V. Christensen
Archerhill....	V. R. McElroy	Bethune.....	E. E. Johnston	Bruno.....	R. Klaseen
Ardath.....	W. L. Parker	Bienfait.....	H. D. Felgate	B-Say-Tah....	A. A. Mitchell,
Ardill.....	D. McNamee	Big River.....	J. S. Forbes		441 Leopold
Arelee.....	Victor Cowley	Birch Hills....	J. R. Taylor		Cresc. Regina.

CITIES, TOWNS, VILLAGES IN SASKATCHEWAN—*Continued*

Villages	Secretary-Treas.	Villages	Secretary-Treas.	Villages	Secretary-Treas.
Buchanan.....	A. K. Diakuw	Glaslyn.....	J. E. Bellance	Lockwood.....	E. D. Gardiner
Bulyea.....	W. Shaw	Glenavon.....	B. A. Meneley	Loreburn.....	R. W. Ashworth
Burstall.....	W. P. Rolick	Glen Ewen.....	Eph McIlmoyl	Love.....	D. B. Carr
Cadillac.....	John Neas	Glenaside.....	W. B. Gifford	Loverna.....	E. H. English
Calder.....	Chris H. Schroder	Glentworth.....	E. B. Linnell	Lucky Lake.....	Mrs. E. V. McCurdy
Canwood.....	I. E. Anderson	Glidden.....	G. V. Couper	Lumsden Beach.....	J. E. Cooper, 2069 Cameron St. Regina
Carielva.....	D. H. Dean	Golden Prairie.....	P. F. Trout		
Carmichael.....	W. B. Hurst	Goldfields.....	L. Jacobs, (Off. Councillor, Legislative Bldgs.) Regina	Luseland.....	J. F. Love
Caron.....	Mrs. O. Hewlitt			Macoun.....	F. P. Dwyer
Carrot River.....	E. P. Johnson	Goodeve.....	Mrs. M. Burak	Macrome.....	H. A. Harvey
Central Butte.....	H. Coulson	Goodwater.....	F. M. Kerr (Miss)	Madison.....	L. E. Turley
Ceylon.....	A. O. Heaney	Grayson.....	F. G. Schramm	Maidstone.....	J. Stakiw
Chamberlain.....	F. R. Sanders	Griffin.....	G. Morton	Major.....	R. J. Coulter
Chaplin.....	W. H. Hamby	Guernsey.....	J. E. Bergcy	Manitou Beach.....	J. N. Bracewell
Choiceland.....	Mrs. J. H. Gibson	Hafford.....	W. J. Burak	Mankota.....	W. Wallace
Climax.....	N. J. McLaren	Hague.....	J. S. Heinrichs	Manor.....	H. J. M. White
Coderre.....	W. J. Wilton	Halbrite.....	R. Plummer	Mantario.....	Mrs. M. Bishoff
Codette.....	D. Carlton	Handel.....	R. C. Sills	Marcelin.....	A. Lagimodiere
Colgate.....	P. W. Hayward	Hardy.....	F. A. Kelly	Marengo.....	J. A. Faubert
Colonsay.....	K. Morgan	Harris.....	E. Cram	Margo.....	S. R. Fairbairn
Conquest.....	E. M. Agness	Hawarden.....	C. Arends	Markinch.....	W. T. Leggatt
Consul.....	Mrs. D. Gilbertson	Hazenmore.....	T. H. Bristow	Marquis.....	A. L. Bennett
Coronach.....	Mrs. M. A. Davies	Hepburn.....	J. H. Gossen	Marsden.....	M. A. Swenarchuk
Craven.....	G. Yurkoski	Herschel.....	A. Tyson	Marshall.....	Thos. Whiteley
Creelman.....	F. W. Davis	Heward.....	C. C. Norchale	Maryfield.....	R. A. McCallum
Cudworth.....	L. Waldbilling	Hodgeville.....	E. W. Grainger	Mawer.....	E. A. Atkinson (Off. Councillor)
Cupar.....	G. A. Riches	Holifast.....	J. P. Deis		Tugaske
Cut Knife.....	Mrs. K. E. Ross	Horizon.....	H. Drolet	Maymont.....	S. Doiden
Dafoc.....	A. Millard	Hubbard.....	Mrs. M. E. Watkins	Mazenod.....	W. L. Lange
Dalmeny.....	A. Warkentin			Meacham.....	S. Clouston
Darmody.....	E. A. Atkinson, Tugaske (Off. Councillor)	Hughton.....	E. Wilson	Meath Park.....	N. J. Sawasy
		Humboldt Beach.....	C. A. Thompson	Medstead.....	W. E. Heger
Debden.....	Leo. Brunet	Hyas.....	E. Kukura	Mendham.....	J. A. Lorne
Denholm.....	W. J. Beaumont	Imperial.....	E. P. St. John	Meota.....	A. B. Johnson
Denzil.....	H. Buechler	Inasinger.....	M. G. Kozoriz	Mervin.....	H. G. Cottam
Dilke.....	L. Minielly	Instow.....	G. Rutherford	Metinota.....	G. E. M. Harris, 1162 Main St., N. Battleford
Dismore.....	G. W. Mogan	Invermay.....	A. Bull		
Disley.....	W. I. Edmiston	Ituna.....	H. M. Rayner	Meyronne.....	C. Van Elslande
Dodsland.....	T. G. H. Lewis	Jansen.....	E. J. Buckaway	Midale.....	Miss M. Tisdale
Dolland.....	Wm. Past	Jasmin.....	F. Hilson	Milden.....	Carl George
Domremy.....	J. O. Brodeur	Kandahar.....	F. P. Demofsky	Montmartre.....	J. A. Boudreau
Drake.....	C. C. Sadler	Keeler.....	C. A. Stuart	Mossbank.....	A. E. Crosby
Drinkwater.....	W. L. Woodger	Kelfield.....	Geo. A. Weese	Muenster.....	J. Zeech
Druid.....	J. G. Wadsworth	Kelliker.....	F. N. West	MacNutt.....	P. Weber
Dubuo.....	H. J. Allan	Kenaston.....	J. A. Sandilands	McGee.....	W. E. Saby
Duff.....	L. W. Heslip	Kendal.....	J. J. Dobolshonski	McTaggart.....	V. C. Ward
Dunblane.....	Oscar Amerud	Kennedy.....	P. W. Swan	Nearnam.....	W. M. Brown
Dundurn.....	F. Hetherington	Khediye.....	D. S. Webb	Netherhill.....	G. S. Gibbons
Duval.....	A. W. McGillivray	Killaly.....	A. O. Schultze	Netherhill.....	H. A. Skinner
Dysart.....	G. C. Stephenson	Kincaid.....	W. K. Gordon	Neudorf.....	D. F. Herndier
Earl Grey.....	W. A. Knox	Kinistino.....	F. W. Hilton	Neville.....	B. MacNeill
Fatonia.....	H. C. Laing	Kinley.....	H. J. Wheeler	Norquay.....	J. A. Hymers
Edam.....	A. M. Hindmarsh	Kipling.....	J. A. Gagne	North Portal.....	E. J. Werry
Edenwold.....	J. R. Galenzoski	Kisbey.....	W. H. Bruce	North Regina.....	H. A. Cluff
Elbow.....	R. H. Heane	Krydor.....	W. Martin		
Elfros.....	M. F. R. Aird	Kyle.....	O. D. Jacobs	Odessa.....	J. P. Frasz
Elrose.....	W. J. Elliot	Lafecha.....	D. M. Johnston	Orkney.....	Mrs. A. D. Flewes
Elstow.....	W. H. Brown	Laird.....	G. P. Friesen	Osage.....	F. C. Rawlinson
Engelfeld.....	J. F. Schwing- hammer	Lake Lenore.....	T. Hoennings	Othton.....	Mrs. T. Sliz
		Lampman.....	H. J. Heidinger	Palmer.....	Chas. Fox
Ernfold.....	D. N. Drennan	Lancer.....	O. T. Symington	Pangman.....	W. C. Frindell
Esterhazy.....	P. J. Gillen	Landis.....	O. C. Jansen	Paradise Hill.....	D. J. Wiens
Ettington.....	P. P. Nicholson	Lang.....	M. Dick	Parkbeg.....	J. A. Upton
Evesham.....	C. Edwards	Langenburg.....	J. J. Betz	Parkside.....	R. McIntosh
Eyebrow.....	J. M. Hainer	Lashburn.....	W. T. McMurdo	Paynton.....	L. R. Fitt
Fairlight.....	R. N. Pletch	Laura.....	L. E. Clayton	Pelly.....	C. P. B. Dundas
Fenwood.....	O. Rieger	Lawson.....	G. McCallum	Pennant.....	Miss H. Fett
Fielding.....	A. M. Phillips	Leask.....	H. K. Elder	Pense.....	W. Davidson
Fife Lake.....	H. Maddocks	Lebrat.....	M. H. Lafleur	Penzance.....	R. R. Palmer
Fillmore.....	H. J. McDiarmid	Leipzig.....	R. G. Russell	Perdue.....	D. F. Spencer
Findlater.....	A. M. Cunningham	Lemsford.....	T. Zelznik	Piapot.....	D. A. Johnstone
Flacombe.....	R. P. Brown	Lenov.....	R. Kimpton	Plato.....	A. H. Hicks
Forget.....	Thos. Bruce	Leoville.....	J. N. Parent	Plenty.....	G. Sled
Fort Qu'Appelle.....	M. O. Harrison	Lerosa.....	S. Crabtree	Plunkett.....	Mrs. I. Langston
Forward.....	W. C. Frindell, Pangman, (Off. Councillor)	Leroy.....	J. F. Spicer	Ponteix.....	J. O. Tourigny
		Leslie.....	J. J. Moross	Porcupine Plain.....	Ivan Popoff
Fox Valley.....	J. H. Schmidt	Lestock.....	Mrs. E. Ferguson (Off. Counc'l or)	Portreeve.....	A. E. Keays
Frobisher.....	R. L. Klsholz			Prelate.....	E. J. Schwartz
Frontier.....	W. E. Rodych	Liberty.....	A. E. Bishop	Primate.....	J. A. Reschny
Gainsborough.....	John Young	Limerick.....	J. C. Mehain	Prudhomme.....	R. K. Guilmette
Girvin.....	J. C. Stewart	Lintlaw.....	A. N. Smedstad	Punnichy.....	E. J. Medland
		Lipton.....	E. J. Allen	Quill Lake.....	T. C. A. Freeman

CITIES, TOWNS, VILLAGES IN SASKATCHEWAN—*Continued*

Villages	Secretary-Treas.	Villages	Secretary-Treas.	Villages	Secretary-Treas.
Quinton.....	Fred Seuberlich	Smiley.....	E. M. Hillhouse	Val Marie....	Miss A. M. Dunand
Rabbit Lake	J. C. Rebchook	Southey.....	J. Ferguson	Valparaiso....	Martha Clunie
Rama.....	M. Reuteky	Sovereign.....	G. Holmes	Vanguard.....	J. N. Shannon
Raymore....	A. J. G. Cameron	Spalding.....	F. P. Brown	Vanscoy.....	F. H. Campbell
Readlyn.....	Mrs. O. Shambrook	Spears.....	Thos. C. Crowter	Vantage.....	A. E. Crosby (Off'l C'cil'r, Mossbank)
Redvers.....	J. R. Robins	Spiritwood....	B. Miller	Vawn.....	J. N. Higgins
Regina Beach	R. M. Bibby	Springside....	E. F. Davies	Veregin.....	M. M. Deakove
Revenue.....	Geo. Haaf	Spring Valley..	F. C. Hanover	Verwood.....	W. S. Neville
Rhein.....	D. Propp	Springwater....	F. Freeman	Vibank.....	A. Huck
Richard.....	E. Cyr	Spruce Lake....	R. B. Calder	Viceroy.....	K. E. Seibert
Richlea.....	A. A. McMillan	Spy Hill.....	Mrs E. F. Jessup	Vidora.....	A. C. Gilbertson
Richmond....	P. Stein	St. Boswells...	D. J. Ferguson	Viscount.....	Andrew Allan
Ridgedale....	W. F. Strickert	St. Brieux.....	Louis Demay	Wakaw.....	R. M. Paul
Riverhurst...	R. D. Miller	Stenen.....	H. S. Naduriak	Waldeck.....	J. F. Clark
Robsart.....	W. A. Olmsted	St. Gregor.....	L. A. Frank	Waldheim....	J. L. Zacharias
Rocanville...J. D. Mercer		Stockholm.....	A. B. Sundberg	Waldron.....	J. J. Keith
Roehe Percee..F. C. Wynne-Jones		Stornoway.....	J. E. Mackie	Waseca.....	Mrs. A. L. Long
Rockigen.....	D. W. Elliot	Stothoaks.....	G. Lalonde	Wauchope....	Marie Quennelle
Rockhaven....	T. R. McIvor	Stoughton.....	F. F. McRae	Wawota.....	C. A. Rolfe
Rose Valley...J. B. Lorimer		Stranraer.....	A. J. Sanders	Webb.....	T. M. Anton
Ruddell.....	B. A. Schaefer	Stranfield.....	R. Woodward	Weekes.....	B. Baich
Rush Lake....	D. Campbell	Sturgis.....	W. L. MacNeill	Weldon.....	H. Paine
Ruthilda.....	Mrs. I. S. Jarvenpaa	St. Walburg....	Wm. E. Beeching	Welwyn.....	J. S. Traquair
Salvador.....	J. S. Duncan	Success.....	F. A. Tone	West Bend....	H. D. Stratchuk
Saskatchewan	W. Rigby, 2277	Summerberry...	G. A. Bird	White Fox....	Robt. Bradshaw
Beach.....	Stephen St.,	Swanson.....	H. S. Thompson	Wilcox.....	J. A. Fey
Sceptre.....	H. Gracie (Regina	Tantalton.....	E. O. Bobler	Willowbrook..	M. J. Kowal
Scotsguard...	A. Martin	Tate.....	Geo. W. Hager	Willow Bunch..	S. G. Sylvestre
Sedley.....	Mrs. Jane Parent	Tessier.....	G. H. Johnson	Willows.....	P. B. White
Semans.....	H. T. Walsh	Theodore.....	J. S. Anderson	Windthorst...	W. C. McArtton
Senlac.....	W. H. Hammell	Togo.....	G. H. Parker	Wiseton.....	W. A. Sucee
Shackleton...	W. Munro	Tompkins.....	Herbert E. Tyler	Wishart.....	J. F. Kishchuk
Shamrook....	E. A. Henry	Torquay.....	P. O. Vinge	Wood Mountain	I. H. Root
Sheho.....	T. E. Merritt	Tramping Lake.	A. E. Wahl	Woodrow.....	J. C. Cram
Shellbrook...	N. L. Horley	Tribune.....	W. Frank	Wroxton.....	N. Derbawka
Shell Lake....	J. J. Morrow	Truax.....	J. D. Porter	Yellow Creek..	E. N. Wojcichowsky
Silton.....	Mrs. M. H. Davis	Tugaske.....	Geo. F. Moore	Young.....	O. D. Ketcheson
Simpson.....	W. H. Quine	Turtleford....	Basil Ward	Zelma.....	John Drobot
Smeaton.....	W. M. Jordan	Tuxford.....	W. J. Fowler	Zenon Park...	R. Fortier

YUKON TERRITORY

Organized June 13th, 1898.

Area—207,076 sq. miles.

Population 1941 Census 5,914

SEAT OF GOVERNMENT—DAWSON

The Yukon was created a separate Territory in June, 1898. Provision is made for a local Government composed of a Chief Executive, styled Commissioner (since classified Controller), also an Elective Legislative Council of three members with a three year tenure of office. The Controller administers the Government under instructions from the Governor General in Council or the Minister of Mines and Resources. The Controller in Council has power to make ordinances dealing with the imposition of local taxes, sale of liquor, preservation of game, establishment of territorial offices, maintenance of prisons and municipal institutions, issue of licenses, incorporation of companies, solemnization of marriage, property and civil rights, administration of justice, and generally all matters of a local nature in the Territory.

TERRITORIAL COUNCIL

(Three members elected 1947, for 3 years.)

Dawson District—John R. Fraser, Dawson

Whitehorse District—R. Gordon Lee, Whitehorse.

Mayo District—Ernest J. Corp, Keno.

TERRITORIAL OFFICIALS

DAWSON, Y.T.

Acting Controller..... J. E. Gibben, K.C.
Territorial Treasurer..... P. Powell
Superintendent of Works and Buildings..... C. W. Lowman
Superintendent of Schools..... Ronald Hulland
Registrar of Vital Statistics..... M. Munroe
 (Fee for copies of certificates of Birth, Marriage or Death, 50c., plus search fee of 25c.)
Territorial Assayer (Keno)..... W. C. Sime

DOMINION OFFICIALS

DEPARTMENT OF MINES AND RESOURCES

Director, Lands, Parks and Forest Branch,
 Roy A. Gibson, I.S.O., Ottawa
General Executive Assistant, G. E. B. Sinclair, Ottawa
Acting Controller (Dawson)..... J. E. Gibben, K.C.
Mining Recorders: (Dawson)..... John D. Dines
 (Mayo)..... Gordon McIntyre
 (Whitehorse)..... W. M. Emery

Registrar, Land Titles (Dawson)..... J. E. Gibben, K.C.
Legal Adviser (Dawson)..... J. E. Gibben, K.C.

JUSTICE DEPARTMENT, DAWSON

Stipendiary Magistrate..... L. H. Phinney
Registrar and Reporter..... A. C. Barnes
Sheriff..... A. C. Barnes
Public Administrator..... J. E. Gibben, K.C.
Judges of Juvenile Court (Whitehorse), J. A. Simmons
 (Dawson).... L. H. Phinney

NATIONAL REVENUE DEPARTMENT

Collector of Customs and Excise: (Dawson)

J. O. Williams
 (Whitehorse).... J. A. Simmons
Inspector of Income Tax (Dawson)..... C. Grant

PUBLIC WORKS DEPARTMENT

Agent (Dawson)..... J. E. Gibben, K.C.
Government Telegraph Service,
Div. Superintendent (Vancouver)..... R. G. Bishop
District Manager (Whitehorse)..... J. Bruce Watson

NORTHWEST TERRITORIES

Reconstituted 1st September, 1905. Area—1,309,682 sq. miles

Population 1941 Census 12,028

SEAT OF GOVERNMENT—OTTAWA

The Northwest Territories comprise the Territories formerly known as Rupert's Land and the North-western Territory, except such portions thereof as form the Provinces of Manitoba, Saskatchewan, and Alberta and the Yukon Territory, together with all British Territories and possessions in North America and all islands adjacent thereto, not included within any province, except Newfoundland and its dependencies. For administrative purposes the Territories were subdivided into the provisional districts of Mackenzie, Keewatin and Franklin by Order-in-Council of the 16th March, 1918. The Northwest Territories are governed by the Commissioner, the Deputy Commissioner and five Councillors appointed by the Governor General in Council. The Commissioner in Council has power to make ordinances for the Government of the Territories under instructions from the Governor General in Council or the Minister of Mines and Resources subject to any Act of the Dominion Parliament applying to the Territories respecting such matters as direct taxation within the Territories in order to raise revenue, etc., establishment and tenure of territorial offices, maintenance of municipal institutions, licenses, solemnization of marriages, property and civil rights, administration of justice, education, public health, and generally all matters of a local nature.

TERRITORIAL COUNCIL

(Appointed by the Governor General in Council)

Commissioner, H. L. Keenleyside, M.A., Ph.D., LL.D. *Deputy Commissioner*.—Roy Alexander Gibson, I.S.O. *Members of the Council*.—Stuart Taylor Wood, H. B. Godwin, Robert Alexander Hoey, Louis C. Audette, John G. McNiven, M.A.Sc.

DOMINION OFFICIALS

Director, Lands, Parks and Forests Branch—Roy Alexander Gibson, I.S.O., Ottawa.

General Executive Assistant, G. E. B. Sinclair, Ottawa.

Superintendent Mackenzie District, Mackay Meikle (Acting) Ottawa.

Superintendent Eastern Arctic and Secretary Northwest Territories Council, J. G. Wright, Ottawa.

Stipendiary Magistrates—A. H. Gibson, Frederick Fraser, F. J. G. Cunningham.

Sheriff—W. J. Taylor, Fort Smith, N.W.T.

Deputy Sheriff—Raymond A. Rimstad, Yellowknife.

Registrar, Land Titles—K. R. Daly, Ottawa.

Legal Advisors—T. L. Cory, W. Nason, Ottawa.

Registrar General of Vital Statistics, Roy A. Gibson

(Fee for copies of certificates of Birth, Marriage or Death, 50c., plus search fee of 25c.)

Public Administrators:

(Mackenzie District and part of Franklin District)—H. Milton Martin, Edmonton, Alta.

(Keewatin District and balance of Franklin District)—W. M. Cory, Ottawa.

Acting Agent and Mining Recorder—A. H. Gibson, Fort Smith, N.W.T.

Superintendent of Forest and Wildlife Management—E. G. Oldham, Fort Smith.

Chief Mining Inspector—Mackay Meikle, Ottawa.

Mining Recorder and Crown Timber and Land Agent—F. Fraser, Yellowknife.

Medical Officers—Aklavik, J. P. Harvey, M.D.; Fort Smith, L. H. Riddell, M.D.; Fort Resolution, L. J. Mulvihill, M.D.; Fort Simpson, W. A. M. Truesdell, M.D.; Yellowknife, O. L. Stanton, M.D.; Port Radium, H. A. McIntosh, M.D.; Chesterfield, J. P. Moody, M.D.; Pangnirtung, J. C. Osborne, M.D.

General Foreman (Reindeer)—W. L. Hogan, Reindeer Station, Aklavik.

INTERNATIONAL LABOUR ORGANIZATION

The International Labour Organization, which was set up under the Peace Treaties concluded after the 1914-1918 war for the purpose of promoting social justice, is an association of nations. Its organs are the International Labour Conference, which normally meets annually and is composed of delegations representing the Governments, employers and workers of the member countries; the International Labour Office; and the Governing Body which is also composed of representatives of Governments and of employers' and workers' organizations. The seat of the International Labour Office is Geneva, Switzerland; but in 1940, a working centre was established in Montreal at the invitation of McGill University and with the cordial agreement of the Canadian Government. The diplomatic status of the I.L.O. in Canada is defined by Order-in-Council P.C. 6283 of 14 August, 1941. Since the organization was established, the International Labour Conference has adopted 76 conventions or treaties, some of which have been ratified by a large number of countries, and 78 formal recommendations; a variety of subjects has been dealt with, including employment and unemployment, wages, hours of work, rest periods and holidays with pay, health and safety and welfare in

industry, social insurance, migration and statistics. These conventions and recommendations have been systematically arranged in a volume entitled *The International Labour Code*. The twenty-ninth session of the conference was held in Montreal, beginning September 19, 1946.

INTERNATIONAL LABOUR OFFICE

(Working Centre: 3450 Drummond Street, Montreal, 25.

Director-General: Edward Phelan; *Assistant Directors-General*: J. Rens, G. A. Johnston and M. Viple.

Governing Body of the International Labour Office

(Composed of the representatives of the Governments of the United States of America, Belgium, Brazil, Canada, Chile, China, France, Great Britain, Greece, India, Mexico, Netherlands, Norway, Peru, Poland and Yugoslavia, together with eight employers' and eight workers' representatives.)

Chairman: Sir Guildhaume Myrddin-Evans, K.C.M.G., C.B., Deputy Secretary, Ministry of Labour and National Service, United Kingdom.

PRINCIPAL LIBRARIES AND MUSEUMS

In the following columns is given a comprehensive list of public and other important libraries in the larger places in Canada. There is a Survey of Libraries published by the Dominion Bureau of Statistics. The Editor will be glad to supply further information when possible and to receive additions to this list.

Enquiries regarding public libraries in the various provinces may be made as follows:

BRITISH COLUMBIA: The Public Library Commission, Parliament Bldgs., Victoria, B.C., or to the Association below. The personnel of the Commission is: *Chairman*, Dr. W. Kaye Lamb, Vancouver; *H. Norman Lidster*, New Westminster; *E. S. Robinson*, Vancouver; *Secretary and Superintendent*, C. K. Morison, Victoria.

ALBERTA: The Department of Education, Edmonton (which administers the Public Libraries Act), to the Alberta Library Board, or to the Alberta Library Association below. The personnel of the Alberta Library Board is: *Chairman*, Mr. A. Calhoun, 330-8th Ave., N.E. Calgary, Alberta; *Member*, Miss M. Sherlock, Librarian, University of Alberta, Edmonton, Alberta; *Member*, Miss Louise Riley, Librarian, Children's Department, Calgary Public Library, Calgary, Alberta; *Secretary*, Mr. R. MacDonald, Co-Ordinator of Cultural Activities, Parliament Buildings, Edmonton, Alberta.

SASKATCHEWAN: Department of Education, Regina (which administers the Public Libraries Act, and the Mechanics and Literary Institutes Act, and Regional Libraries Act).

MANITOBA: The Manitoba Library Association, see below.

ONTARIO: Angus Mowat, Director of Public Libraries Department of Education, Toronto.

NOVA SCOTIA: Regional Libraries Commission, see below.

NEW BRUNSWICK AND P.E.I.: See Maritime Library Association below.

QUEBEC: See The Quebec Library Association, below.

LIBRARY ASSOCIATIONS

CANADIAN LIBRARY ASSOCIATION ASSOCIATION CANADIENNE DES BIBLIOTHEQUES

President, Dr. Wm. Kaye Lamb, University of British Columbia Library; *President-Elect*, Miss Elizabeth Dafeo, University of Manitoba Library; *2nd Vice-President*, Richard E. Crouch, London Public Library and Art Museum; *Past-President*, Miss Freda F. Waldon, Hamilton Public Library; *Treasurer*, Edgar S. Robinson, Vancouver Public Library; *Executive Secretary*, Miss Elizabeth Homer Morton, 46 Elgin Street, Ottawa.

CANADIAN LIBRARY COUNCIL, INC.

Chairman Miss Margaret S. Gill, Librarian, National Research Council Library, Ottawa, Ont.; *Secretary*, Miss Elizabeth H. Morton, Room 46, Central Chambers, 46 Elgin St., Ottawa.

ALBERTA LIBRARY ASSOCIATION

President, Miss Marjorie Sherlock, University of Alberta, Edmonton; *Secretary*, Miss Helen Farquharson, University of Alberta Library, Edmonton.

Alberta Library Association, Edmonton Chapter. *President*, Mrs. E. H. Gostick, Legislative Library; *Secretary-Treasurer*, Miss Helen Farquharson, University of Alberta Library.

BRITISH COLUMBIA LIBRARY ASSOCIATION

President, Miss Bessie Greenwood, Vancouver Public Library; *Secretary*, Miss Ann Berry, Vancouver Public Library.

MANITOBA LIBRARY ASSOCIATION

President, Miss Mona Martin, Great-West Life Assurance Co., Winnipeg; *Secretary*, Miss K. Codrington, University of Manitoba, Winnipeg.

ONTARIO LIBRARY ASSOCIATION

President, Miss Ruby E. Wallace, Niagara Falls Public Library; *Secretary-Treasurer*, Mrs. J. H. Soper, 54 Prince Arthur Ave., Toronto, 5.

THE QUEBEC LIBRARY ASSOCIATION

President, M. Jean-Jacques Lefebvre, La Bibliothèque Saint Sulpice, 1700 Rue St. Denis, Montreal; *Secretaries*, Miss Cécile Saint-Jorre, Civic Library, 1210 Sherbrooke St. East, Montreal; Miss Mary M. Hall, Marianopolis College Library, Montreal.

SASKATCHEWAN LIBRARY ASSOCIATION

President, Miss Mary E. Donaldson, Public Library, Saskatoon, Sask.; *Secretary-Treasurer*, Bruce Peel, Library, University of Saskatchewan, Saskatoon, Sask.

SASKATOON LIBRARY ASSOCIATION

President, H. Reesor, Bedford Road Collegiate; *Secretary-Treasurer*, Miss Audrey Dawe, Saskatoon Public Library.

MARITIME LIBRARY ASSOCIATION

President, Mrs. M. J. Thompson, University of New Brunswick Library, Fredericton, N.B.; *Secretary*, Miss Evelyn Campbell, Provincial Science Library, Halifax, N.S.

LIBRARY ASSOCIATION OF OTTAWA

President, Robert M. Hamilton, Library of Parliament, Ottawa; *Rec. Secretary*, Miss Caroline B. Hicks, Ottawa Public Library, 1208 Bank St., Ottawa.

LIBRARIANS GROUP OF THE PROFESSIONAL INSTITUTE OF THE CIVIL SERVICE OF CANADA

Chairman, Miss Mary Harvey, National Research Council, Sussex St., Ottawa; *Secretary-Treasurer*, Miss Mary Jean Donald, Bureau of Geology and Typography and National Museum, Ottawa.

CANADIAN ASSOCIATION OF CHILDREN'S LIBRARIANS

Chairman, Miss Grace Crooks, Montreal Children's Library, 637 Dorchester St. W., Montreal, P.Q.; *Secretary-Treasurer*, Miss Marian Cooke, Toronto Public Libraries.

SPECIAL LIBRARIES ASSOCIATION, MONTREAL CHAPTER

President, Miss Josephine Sheffield, Librarian, Northern Electric Co. Ltd., 1261 Shearer St., Montreal; *Secretary*, Miss Megan Edwards, C-I-L Central Research Laboratory Library, McMasterville, P.Q.

Affiliated with the Special Libraries Association, 31 East 10th St., New York; *Secretary*, Mrs. K. B. Stebbins.

SPECIAL LIBRARIES ASSOCIATION, TORONTO CHAPTER

President, Miss Phyllis Foreman, Hydro-Electric Power Commission of Ontario, 620 University Ave., Toronto; *Secretary*, Miss Ruth Briggs, Connaught Laboratories, University of Toronto; *Director-at-large*, Miss Robena Dow, The Daily Star, 80 King St. W., Toronto.

Affiliated with the Special Libraries Association, 31 East 10th St., New York City; *Secretary*, Mrs. K. B. Stebbins.

ASSOCIATION CANADIENNE DES BIBLIOTHEQUES CATHOLIQUES

President, R. P. Paul-A. Martin, C.S.V., 25 est, rue St. Jacques, Montreal, P.Q.; *Secretary*, M. William Millette, 420, Terrasse Ahuntsic, Montréal 12, P.Q.

THE BIBLIOGRAPHICAL SOCIETY OF CANADA

President, Dr. Victor Morin, Montreal; *Secretary-Treasurer*, Miss Marie Tremaine, Arctic Institute of North America, Montreal; *Associate Secretary-Treasurer*, G. Malchelosse, 995 St. Lawrence St., Montreal.

REGIONAL LIBRARIES—SASKATCHEWAN

Administered By

PROVINCIAL LIBRARIAN AND LIBRARY ADVISORY COUNCIL OF SASKATCHEWAN

Minister in Charge, Hon. W. S. Lloyd, Minister of Education; *Chairman*, Dr. Carlyle King, University of Saskatchewan, Saskatoon; *Secretary*, Mrs. Austin Bothwell, Provincial Librarian.

REGIONAL LIBRARIES COMMISSION, HALIFAX, N.S.

Chairman, Dr. H. F. Munro, Supt. of Education, Halifax.

ONTARIO REGIONAL GROUP OF CATALOGUERS

Chairman, Rev. R. J. Scollard, St. Michael's College, Toronto; *Secretary-Treasurer*, Miss Jessie Dyde, Queen's University, Kingston.

TORONTO PUBLIC LIBRARY STAFF ASSOCIATION

President, William Ross; *Vice-President*, Miss Edith Amsden; *Recording Secretary*, Josephine Phelan; *Corresponding Secretary*, Miss Dorothy Ashbridge;

Treasurer, Miss Margaret Gardiner; *Permanent Address*, The Toronto Public Library, 212 College St., Toronto.

VANCOUVER PUBLIC LIBRARY STAFF ASSOCIATION
President, Mr. Eric Thorpe, 37 East 11th Avenue;
Secretary, Miss Eileen Tufts, 1975 West 13th Avenue.

CANADIAN ASSOCIATION OF MEDICAL RECORD LIBRARIANS

President, Miss A. Stella Hall, General Hospital, Toronto, Ont.; *Secretary*, Miss Catherine McCabe, General Hospital, Kingston, Ont.; *Treasurer*, Miss Lillian Johnstone, General Hospital, Hamilton, Ont.; *Registrar*, Edith Mortlick, St. Vincent de Paul Hospital, Brockville, Ont.

LIBRARY SCHOOLS

The first five library schools listed hereunder give complete courses for the profession of Librarian, granting the degree of B.L.S. Of these the schools of McGill and University of Toronto have been accredited by the American Library Association Board of Education for Librarianship under its "Minimum Requirements for Library Schools."

Halifax: The School of Library Science, Mount Saint Vincent College (Degree of B.L.S.) *Director*, Sister Francis de Sales, M.A., Ph.D.

Ottawa: University of Ottawa Library School (Degree of B.L.S.) *Rev. Auguste-M. Morisset*, O.M.I., B.A., B.L.S., L.J.C., *Director*.

Montreal: McGill-University Library School (Degree of B.L.S.) *Gerhard R. Lomer*, M.A., Ph.D., F.L.A. *Director*.

Montreal: University of Montreal. Two courses of instruction pertaining to Library Science are given at the University of Montreal, Ecole de Bibliothécaires, Léo-Paul Desrosiers, *Director*; full course leading to the degree of Bachelor of Library Science (B.L.S.) and a part time course leading to a Certificate.

Toronto: University of Toronto Library School (Degree of B.L.S.). *Miss Winifred G. Barnstead*, B.A., *Director*.

Courses of instruction are also given at the following:

London: University of Western Ontario. A course of instruction pertaining to library science is given at University of Western Ontario. Instruction is given in the use of the library, card catalogues, etc., and is a compulsory subject for first-year students. *Fred Landon*, M.A., *Librarian*. The course is directed by *Miss Catherine Campbell*.

Wolfville, N.S.:—Acadia University, M. P. Boone, M.A., B.L.S., *Director of Courses in Library Science*. Two courses are given in Library Science, Library Science 1 and Library Science 2. These courses are elective, preferably for Juniors and Seniors, and are credited towards the Arts degree. Acadia University does not give a degree in Library Science.

LIBRARIES

Public Libraries in Cities and larger Towns in Ontario

Librarian

Barrie.....	Miss Lila McPhee
Belleville.....	Miss Olive Delaney
Brampton.....	Miss Josie M. Fingland
Brantford.....	Miss Joyce King
Brockville.....	Miss M. M. Seekings
Chatham.....	Miss Louise Schryver
Collingwood.....	Mrs. Gordon Brown
Cornwall.....	Miss Linda Clark
Dundas.....	Miss Ella S. Brant
Fort Frances.....	Mrs. Pearl Campbell
Fort William.....	Mr. L. F. MacRae
Galt.....	Mary E. Cameron
Guelph.....	Miss N. H. Reed
Hamilton.....	Miss F. Waldon, M.A.
Ingersoll.....	Miss Betty Crawford, B.A.
Kenora.....	Miss Etta Stephen
Kingston.....	Mrs. A. Kennedy
Kitchener.....	Miss D. Shoemaker
Leamington.....	Miss Elsie Dunn
Lindsay.....	Miss Jean Smale
London.....	Mr. R. E. Crouch, B.A.
Midland.....	Mr. Dawson Leigh
Mimico.....	Miss Ada E. Coulton
New Toronto.....	Miss K. Clarke
Niagara Falls.....	Miss Ruby Wallace, B.A.

North Bay.....	Mrs. E. L. Raney, B.A.
Orillia.....	Miss Mary Sheridan
Oshawa.....	Miss Jean Fetterly, B.L.S.
Ottawa.....	Mr. F. C. Jennings, B.A.
Owen Sound.....	Mrs. Roberta Gilbank, B.A.
Pembroke.....	Miss A. M. Latimer, B.A., B.L.Sc.

Peterboro.....	Mr. W. L. Graff
Port Arthur.....	Mr. Robt. Porter
Port Colborne.....	Miss Ethel McLeod
Preston.....	Miss Helen Wallis
Renfrew.....	Miss Elizabeth Russell
St. Catharines.....	Mr. W. J. Elliott
St. Thomas.....	Miss W. Reed
Sarnia.....	Miss Dorothy Carlisle
Sault Ste. Marie.....	Miss Jean Smith
Simcoe.....	
Smith's Falls.....	Miss O. Vickers
Stratford.....	Miss J. V. Daly
Sudbury.....	Miss Isabelle McLean
Thorold.....	Miss Minnie K. Tracy
Timmins.....	Miss Alice Habb
Toronto.....	Mr. C. R. Sanderson, M.A., B.Sc.
Trenton.....	Miss F. M. Salisbury
Waterloo.....	Miss Emma B. Roos
Welland.....	Miss Mary Alvin
Weston.....	Miss R. C. Rothery
Windsor.....	Miss A. I. Hume, B.A.
Woodstock.....	Miss G. B. Terryberry

There are 508 (including branches) Public Libraries in Ontario. A complete list, showing local branches as well may be had by applying to Mr. Angus Mowat, *Director of Public Library Service*, Parliament Buildings, Toronto.

Toronto

Librarian

Knox College.....	Wm. H. Sandham
St. Michael's College Library.....	Rev. R. J. Scollard, C.S.B.
Pontifical Institute of Medi- cal Studies Library, 59 Queen's Park Crescent.....	Rev. R. J. Scollard, C.S.B.
Trinity College.....	Prof. S. M. Adams, M.A., F.R.S.C.
University of Toronto.....	W. S. Wallace, M.A., F.R.S.C.

Victoria University.....	{ Prof. J. D. Robins, M.A., Ph.D.; Miss M. Ray, B.A., Assoc. Lib.; Rev. J. S. Law- son, M.A., B.D., Ph.D., Asst. Lib.
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Wycliffe College.....	W. E. Taylor
Legislative Library of Ont. (Vacant)	

Hamilton

McMaster University.....	John W. Spurr, B.A., B.Ed. Librarian. Miss Marget H. C. Meikleham, B.A., M.A.L.S., Acting Lib.
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Kingston

Queen's University.....	H. Pearson Gundy
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London

University of Western Ontario.....	J. J. Talman, M.A., Ph.D.
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Ottawa

The Public Archives.....	(see page 321)
University of Ottawa Lib.....	Rev. A. M. Morisset, O.M.I.

Library of Supreme Court.....	{ C. E. Gobeil, K.C. D. M. Ormond.
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Library of Parliament.....	{ Felix Desrosiers, LL.L. General Librarian Francis A. Hardy, Partia- mentary Librarian
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Nat'l Research Council Lib.....	Miss M. S. Gill
Library of National Museum and Bureau of Geology and Topography.....	Miss N. I. Wills (see p. 435)

Dept. of Agriculture Main Library.....	Miss I. Cummings (Acting)
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Science Service.....	Miss Uhrich
Dept. of Labour Lib'y.....	G. Wilson
Dept. of Mines and Resources Bureau of Mines.....	Miss M. Rice
Lands, Parks, Forests.....	Miss J. Matheson
Forest Products.....	Miss L. Steers

Prov. of Ontario—Cont'd.

Dept. of Sec. of State.....	Miss G. Sauve
Dept. of Transport.....	Miss I. Fraser
Dept. of Trade and Com.....	Miss D. K. Harris
Dom. Bur. of Statistics.....	Miss G. S. Lewis
Dept. of Nat. Health and Welfare.....	Miss M. Morton
Dept. of Veterans' Aff.....	Miss S. O'Leary
Dept. of Nat. Defence.....	
Dept. of Ext. Affairs.....	Miss G. Hart
Dept. of Fisheries.....	P. W. Foy
Dept. of Justice.....	Suzor Greaves
Nat. Film Board.....	Mrs. M. Wismer
Combines Invest. Board.....	Miss Margaret MacLellan
Sec'y. of State.....	
Unemployment Ins. Com.....	Mr. Aldrich
Bank of Canada.....	Miss H. Costello

Guelph

Ontario Agricultural College	Miss F. G. Partridge, B.H.Sc., B.L.S.
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*Prov. of Quebec**Librarian*

Ayer's Cliff F.P.L.....	Mrs. E. E. Bayley
Aylmer, John Faris P.L.....	J. P. Beaudry
Clarenceville P.L.....	Mrs. C. Beewort
Hatley, P.L.A.....	Mrs. L. Orcut
Hudson and Hudson	
Heights, Pub. Lib'y	Miss G. Thompson
Joliette, Bishop's Pal. Lib.	Rev. J. C. Garceau.
Kenogami Pub. Lib.....	Mrs. T. G. Kirkpatrick
Knowlton (Pettes Free Memorial Library).....	Miss E. F. S. Brown
Lennoxville, University of Bishop's College.....	Miss Constance Oakley
Lennoxville Public Library	Mrs. George Doak
Macdonald College P.O.	
Macdonald College Lib'y.	Miss Margaret MacIntosh
McGill Univ. Travelling Libraries, Macdonald Col.	Mrs. A. C. Riddell

Montreal—

Advocates' Library, Court House.....	Maréchal Nantel, K.C.
Art Assoc'n of Montreal	
1379 Sherbrooke St. W.	Miss O. B. LeBoutillier
Bibliothèque des Enfants.	Yvonne Beaugard
3276 St. Catherine St. E.	
Bibliothèque St. Sulpice, (Prov. Secretary's Dept.)	
1700 rue St. Denis (18.)	Jean-Jacques Lefebvre.
Catholic School Commis- sion, Director of Lib- raries, 117 St. Catherine St. W.	J. A. Brunet, B.A., B.L.S.
Catholic School Commis- sion, Teachers' Library, 3690 Calixa Lavallée Ave.	Miss Hélène Grenier, M.A.
Central Y.M.C.A. Lib. }	
Sir Geo. Williams College }	Miss M. F. Broadhurst
1441 Drummond St.....	
Children's Library.....	Grace E. Crooks
Diocesan Theological Coll.	Rev. Dr. H. H. Walsh, M.A., [B.D.]
Ecoles des Hautes Etudes Commerciales, 535 Viger Ave.....	Paul Houde
Ecole Polytechnique, 1430 rue St. Denis.....	Joseph Leduo, B.A., B.L.Sc.
Engineering Inst. of Canada Library, 2050 Mansfield St.....	Mrs. Lawrence Short
Fraser Institute Free Pub- lic Library, 637 Dor- chester St. West.....	Dr. A. J. E. Lunn
Jewish Public Library, 4099 Esplanade Ave.....	Miss R. Eisenberg
Library of City of Montreal	
1210 Sherbrooke St. E.	Léo Paul Desrosiers
Library of the Gesù	
1200 Bleury St.....	Miss Claire Véronneau
Mechanics Institute Lib., 1200 Atwater Ave., Westmount.....	Miss Sybil Grimson
McGill University Library	Richard Pennington
Notre Dame Coll. of Mont.	
4873 Westmount Ave.....	Sr. St. Mary Charles
Rosemont Bilingual Public Library.....	Jacqueline D. Pelletier
United Theol. College...	Rev. Prof. G.R. Cragg, M.A.

Prov. of Quebec—Cont'd.

University of Montreal..	Dr. Raymond Tanghe
Westmont Pub. Library	Miss K. R. Jenkins
North Hatley Public Library.....	Mrs. G. F. Kezar (Sec'y)
Quebec City— Prov. Legislative Library	Col. G. E. Marquis
Université Laval.....	Rev. J. M. Blanchet, B.A., B.Ph., B.L.Sc.
Law Library, Palais de Justice.....	Lucien Lortie, C.R.
L'Institut Canadien.....	Miss Hermine Lemieux
Literary and Historical Society Library.....	E. H. Judge (Hon.)
L'Union Commerciale.....	J. E. A. Rochette
Bibliothèque du Tiers- Ordre franciscain.....	Germaine Gingras
Richmond P.L.....	Miss Edna Farrar
Rook Island, Haskell Free Library Inc.....	Mrs. Patricia J. Carroll
Rouyn P.L.....	A. C. de la Chevrotière
St. Anne de Bellevue, Mac- Donald High Sch'l Lib'y	Mrs. A. Gibbon
Sawyer ville P. L.....	Miss R. L. Riddell
Scotstown P. L.....	Mrs. Lena M. Cox
Shawingan Falls, Mun. Liby.	Madame A. Meunier
Sherbrooke, National Lib'y	Marie-Ange Boisvert
Sherbrooke, Library and Art Union.....	Miss A. M. Duncan
Wakefield.....	Mrs. B. Sully
Waterloo, P. L.....	Miss G. Labelle
There are approximately 100 University, College, and Professional School Libraries in Quebec.	
There are also over 333 parish libraries, serving a population of more than a million.	

*Alberta**Librarian*

Beverly, Public Lib'y, 12038- 39 St.....	Miss Beatrice Kinch
Balmore Public Library...	Mrs. C. M. Larbalestier
Calgary, Public Lib'y.....	W. Castell
do Faculty of Educat'n, Univer. of Alberta...	Mary I. Grant
do Law Society Lib'y...	Miss E. C. Egbert
Camrose Public Library...	Mrs. F. A. Brandt
Cardston Pub. Library...	Myrtle G. Olson
Didsbury Public Library...	Miss Betty Bowman
Drumheller Public Library...	Sadie MacFarlane
Edmonton Public Library...	Hugh C. Gourlay
do Provincial Library...	Mrs. E. H. Gostick
do Univ. of Alta. Library...	Marjorie Sherlock, B.A., [B.L.S.]
do Univ. Extension Lib- rary, Court House.....	Miss F. Macleod, M.A., [B.L.S.]
do Law Society Library, The Court House.....	Mrs. Evelyn F. Collings
do St. John's Coll. Lib.	Rev. J. Bélanger, O.M.I.
Lacombe Public Library...	Mrs. F. J. Stewart
Lethbridge, Pub. Library...	Miss Hazel Bletcher, B.A.
do Law Soc'y Library...	Arthur Beaumont, K.C.
Macleod Law Soc'y Library...	Mrs. Irene Mason
Macleod Public Library...	Mrs. G. R. Davis, Sec'y
Medicine Hat Pub. Library...	H. Burbridge
do Law Soc'y Library...	Mrs. Vera Burke
Raymond Public Library...	Mrs. Delia Woolf
Red Deer Public Library...	Mrs. Mabel Snell
do Law Society Library...	Mrs. M. Jones
Stettler P.L.A.....	Mrs. M. Costigan
I.O.D.E. Public Library...	Mrs. M. F. Costigan
Vegreville Public Library...	Mrs. W. J. Cobble
Vermilion.....	Mrs. Margaret Elford
Viking Community Lib'y...	Mrs. S. Howells
Vulcan.....	John Mitchell, Phm. B.
Wetaskiwin Law Society Library.....	Miss E. E. Redden
do Public Library	Miss B. R. Stevens
P.L.A.—abbreviation for Public Library Association.	

*British Columbia**Librarian*

Abbotsford (Headquarters of Fraser Valley Union Library, over 190 Agencies)	Peter Grossman
Armstrong and Spallumcheen P. L. Assoc.	Mr. Vivian T. N. Pellett
Collingwood East (Colling- wood Lib., Bursill Instit'e	Mrs. G. W. Hall
Courtenay (Van. I. Un.Lib.)	Mrs. M. Brown (Custodian)
Cranbrook.....	Mrs. T. E. Roulston

Prov. of British Columbia—Cont'd

Creston Community Lib.	Miss F. I. Higginbotham
Cumberland.....	Thos. D. Robertson
Enderby.....	Mrs. E. M. Burton
Ganges.....	Mrs. A. J. Smith
Hollyburn.....	George M. Genmill
Kamloops.....	C. F. Orchard, Sec'y
Kelowna (Okanagan Union Library, over 50 Agencies).....	Mrs. M. Ffoulkes
Kaslo.....	Mrs. M. Whittaker
Merritt.....	Mrs. J. R. Jobling
Nanaimo (Headquarters of Vancouver Island Union Library, over 70 Agencies).....	Jean G. Fannin
Nelson, Municipal Library..	Miss M. A. Irving
New Westminster, Public Library.....	Miss R. E. Cameron
North Burnaby.....	Mrs. G. L. McGill
North Vancouver Pub. Lib.	Miss E. M. Boulton
Ocean Falls.....	Edward Hodson
Penticton (Okanagan Union Library).....	Miss E. Albutt
Prince Rupert Pub. Liby...	Miss O. van Cooten
Salmon Arm (Okanagan Union Library).....	Mrs. D. I. Harvie
Telkwa.....	Mrs. E. M. Hoops (Presid't)
Vancouver Public Library..	E. S. Robinson
(3 Branches)	
do. Univ. of B.C. Library.	Dr. W. Kaye Lamb
do. (See also Collingwood East)	
do. (See also N. Burnaby)	
Vancouver Id. Union Lib... (Hdqs. at Nanaimo)	Jean G. Fannin
(63 Agencies).....	Mrs. E. Bowman
Vanderhoof.....	Mrs. M. K. Spencer
Vernon.....	
Victoria, Provincial Library and Archives.....	W. E. Ireland
Victoria, Public Library...	Miss Margaret J. Clay
(Public Library Associations, unless otherwise noted.)	

*Manitoba**Librarian**(In larger places)*

Brandon, Brandon College Library.....	Miss C. Althea Busby
Dauphin, Public Library...	Mrs. K. Everall
Langruth, Community L...	Mrs. Harold D. Wilson
Portage La Prairie.....	Mrs. Nellie Carter
St. Boniface, St. Boniface College Library.....	Rev. Joseph Sabourin
Selkirk, Public Library.....	Mrs. Gladys Jansen
Souris (I.O.D.E.).....	Mrs. F. A. Hollies
Winnipeg, Provincial Lib'y of the Govt. of Man.....	J. L. Johnston
Pub. Library (3 Branches)	A. F. Jamieson
Law Society Library.....	R. J. Russell
St. Paul's College Library	Rev. A. Cotter, S.J.
St. Paul's Le'ding Lib'y...	Rev. A. Cotter, S.J.
Manitoba Gov. Dept of Education, Libraries...	Myrtle T. Lewis, B.A.
United College Library...	Miss E. M. Graham, B.A., B.L.Sc.

University of Manitoba

Library..... Miss E. Dafee

University of Manitoba

Medical Library, Rannantyne Ave. & Emily St.

Miss R. D. Monk

*New Brunswick**Librarian*

Clifton F. P. L., Clifton Royal, Kings Co.....	Miss M. B. Carr
Dalhousie Public Library...	Miss J. Miller
Frederic'tn, Legislative Liby.	Miss L. Hill, Acting
do University of N.B.	Mrs. M. J. Thompson
do St. Dunstan's Free P. L.....	Miss M. Barry
Hopewell Cape, Silver Jubilee Rural P. L. A.	Mrs Edith L. Drummond
Moncton, Public Library...	Mrs. B. F. Moore
Sackville, Mount Allison Memorial Library.....	Mary D. Falconer
Saint John— Church of England Insti- tute Library.....	Miss I. J. Nelson
Saint John Free Public L...	Miss E. M. A. Vaughan
Portland Free Pub. Lib...	Miss F. H. Day
Univ. of N.B., Faculty of Law.....	Louis A. Robichaud

Prov. of New Brunswick—Cont'd

St. Joseph, U. of St. Joseph	Rev. Père R. Beaudry c.s.c.
St. Stephen, St. Croix Com- munity Library.....	Miss A. Laubman
Sussex Free Pub. Library...	Mrs. Hazel S. McClelland
Woodstock, L. P. Fisher Public Library.....	Miss G. E. Starrett

*Nova Scotia**Librarian*

Amherst, Lay Memorial Lib.	Miss C. Currie
Annapolis Royal.....	Miss Mildred Francis
Antigonish, St. Francis Xa- vier University.....	Sister Regina Clare
do Mt. St. Bernard Coll...	Rev. Sr. St. Mary of Calvary
Baddeck, Pub. Lib.	Miss L. G. MacKay
Berwick, West Cornwallis P. L. A.	A. L. Patterson
Canso, Free Library.....	Sisters of St. Martha
Carleton, Durkee Memorial Library.....	Mrs. C. Nickerson
Chester, Zoé Vallé Lib'y.	Mrs. Guy H. Walker
Dartmouth, Dartmouth Public Library.....	Mrs. G. F. Baker

Halifax—

Citizens' Free Library..	Miss L. F. Barnaby
Dalhousie University Macdonald Memorial L.	Prof. C. L. Bennet, Chair'n
Medical and Dental L.	Miss C. S. Allan
Law School.....	Miss E. Macdonald
Halifax Catholic Library.	E. Cummings (C.J.M.)
Holy Heart Seminary....	Rev. Joseph LeBlanc
King's College.....	Prof. Burnis Martin
Legislative Library.....	Miss Annie F. Donohoe
Mt. St. Vincent College	Sr. Francis de Sales, Ph.D.
N.S. Historic Soc. Lib'y.	Miss Annie F. Donohoe
Fine Hill Divinity Hall	
Provincial Science Lib'y.	Miss E. Campbell, Asst.
Dept. Educ., Central Lib- rary.....	Mrs. M. C. Vernon, B.A.

Lawrencetown Free Public

Library.....	Mrs. W. A. Hills
Liverpool Public Library...	Mrs. R. L. Seaborne
New Glasgow, (Fraser Bell Memorial Library).....	Miss M. S. McNeil
New Waterford, Home Service Lib.	
Pictou, Fisher Memorial Library.....	Mrs. H. A. Sutherland
Plympton Free Pub. Lib...	Mrs. J. Melanson
Reserve Mines, People's L'y	Sr. Francis Dolores, S.C.H.
Stellarton P. L. A.....	Miss J. G. Munro
Sydney, Public Library...	Mrs. M. MacNeil
Truro, Public Library...	Lillian Swim, M.A., B.L.Sc.
Wolfville, Acadia University	M. P. Boone, M.A., B.L.Sc.
Yarmouth, Public Library.	Miss Isabel MacDonald

*Prince Edward Island**Librarian*

Charlottetown, Legislative and Public Library, Grafton St.	Miss Jean C. Gill
do Prince of Wales Coll.	Mrs. H. G. Mellich
do St. Dunstan's College.	Sister Mary Ida
do Prince Edward Island Libraries.....	H. B. Chandler, M.A.
(23 branches throughout the Island, in charge of local custodians)	
Summerside, Public Library.....	Miss C. J. Burrows

*Saskatchewan Public Libraries**Librarian*

Assiniboia.....	Mrs. A. M. Howlett
Battleford.....	H. C. Adams
Carnduff.....	Joseph J. Beck
Estevan.....	Winnifred Rutherford
Grenfell.....	L. H. Ffolliott
Humboldt.....	E. Gardner
Indian Head.....	Mrs. E. A. McLaren
Kindersley.....	Emily Carmichael
Langhan.....	Mary Johnston
Macklin.....	Mrs. T. R. Halliday
Melfort.....	Mrs. F. W. Clift
Melville.....	Mrs. E. C. Arkell
Moose Jaw.....	S. R. Stephens
North Battleford.....	Miss Sonia Lissey, B.A., B.L.Sc.
Ogema (Community Lib.)...	Mrs. Ruth McKague (Sec)
Oxbow.....	Mrs. A. Stephens
Prince Albert.....	Miss M. Macarthur

Qu'Appelle.....	John Lipp
Regina, Public Library....	C. D. Kent, B.A., B.L.S.
do Legislative Library..	M. A. Bothwell
Rosetown.....	Mrs. J. D. McMillan
Saskatoon.....	J. S. Wood, B.A.
do Univ. of Sask Library.	D. C. Appelt, M.A.
Sintaluta.....	George W. Howett
Swift Current.....	Mrs. F. R. Treliving
Tisdale.....	Miss V. Wright
Wadena.....	G. F. Gillespie
Weyburn.....	Mrs. A. Griffin
Wilkie.....	Mrs. E. Findlay
Wolseley.....	Thos. W. Tiller
Wynyard.....	Alison Barker

MECHANICS' AND LITERARY INSTITUTE LIBRARIES

In the following places in Saskatchewan

Bapaume, Britannia and Wilton, Cabri, Eaton, Evesham, Francis, Freemont, Forest Bank, Garnock, Gull Lake, Hughton, Lashburn, Leader, Lloydminster, Mervin, Mildred, Naicam, Nuedorf, Nipawin, Ogema, Paynton, Richard, Salvador, Sceptre, Sunny Brae, Woodrow.

Yukon

Librarian

Dawson, Pub. Library.....	Ferdinand E. Enevoldsen
Mayo, Pub. Library.....	Elizabeth B. Ewing
Whitehorse, Public Lib....	Mrs. James Porter

Art Galleries and Museums in Canada

THE NATIONAL GALLERY OF CANADA, OTTAWA: *Board of Trustees*—H. S. Southam, C.M.G., *Chairman*; Rt. Hon. Vincent Massey, C.H.; Jean Chauvin; Robert Newton, M.C., Ph.D.

Director, H. O. McCurry.*Curator of Canadian Art*, R. H. Hubbard, Ph.D.*Curator of Prints*, K. M. Fenwick.

Open every day except Christmas Day. Monday to Friday, 10 a.m. to 6 p.m.; Saturday, 10 a.m. to 5 p.m.; Sunday, 2 to 5 p.m.

Founded in 1880. The collections consist of Canadian, British and European paintings, sculpture, drawings, prints and other works of art acquired by means of annual grants voted by Dominion Parliament and by gifts from various benefactors. In 1910 the National Gallery of Canada Act (3-4 Geo. V. c. 33) was passed constituting an incorporated Board of Trustees for the management of the Gallery, the administration of its grants and for the encouragement of art generally throughout the Dominion.

In promoting this last part of its policy the National Gallery will lend to any public art body or society in Canada, which possesses the necessary facilities, a selection of Canadian paintings for any period up to one year. Loan exhibitions of the best contemporary paintings, drawings and prints, both Canadian and foreign are also arranged by the Gallery and shown across Canada in all the leading cities.

Colour reproductions of important works in the permanent collection suitable for framing and for use in schools bring the benefits of the National Gallery to every part of the country. Written lectures on different phases of art, with accompanying films or slides, are sent free except for transportation costs to any study group in Canada.

THE NATIONAL MUSEUM OF CANADA, OTTAWA

The National Museum of Canada originated in the Geological Survey of Canada, which was founded in 1842 by Sir William Logan. Authority to designate it the "National Museum of Canada" was given by Order-in-Council P.C. 2615 of January 5, 1927. Formerly it was designated the Victoria Memorial Museum.

The National Museum exhibits collections illustrating the natural history of the Dominion; its Geology, Mineralogy, Palaeontology, Biology and Anthropology. The study collections which number over 18,000 mammals, 30,000 birds, over 4,800 lots of amphibians and reptiles, and smaller collections of fishes and marine and fresh water invertebrates are open to research by properly qualified students and certain classes of specimens, e.g., birds and mammals are available for loan under restriction. The Museum has a large collection of photographs of Indian and Eskimo life, birds, etc. Photographs, prints, lantern slides and motion picture films may be obtained at very moderate prices, or on loan.

Curator and Officer in Charge, F. J. Alcock, Ph.D., F.R.S.C.

Division of Geology.—Maintained in conjunction with the Geological Survey, of which G. S. Hume, Ph.D., F.R.S.C. is Chief Geologist.

Division of Mineralogy.—Maintained in conjunction with the Geological Survey.

Division of Palaeontology.—Maintained in conjunction with the Geological Survey.

Division of Biology.—A. E. Porsild, M.B.E., Botanist; W. E. Godfrey, B.Sc., Zoologist; H. J. Scoggan, Ph.D., Botanist; W. K. W. Baldwin, M.A., Botanist; C. L. Patch, Zoologist.

The National Herbarium contains more than 183,000 sheets of plants, phanerogams, and cryptogams, including specimens in large series from every province of Canada as well as many from other countries.

Division of Anthropology.—D. Jenness, M.A., Litt. D., F.R.S.C., Chief of Division; C. M. Barbeau, B.A., LL.D., B.Sc., Ethnologist; Douglas Leechman, B.Sc., M.A., Ph.D., Archaeologist; Marcel Rioux, M.A., Ethnologist; J. H. Johnston, B.A., Anthropologist; Miss M. Godwin, Assistant in Education.

Library.—Miss N. I. Wills, B.A., B.L.S., Librarian. A library maintained in conjunction with the Bureau of Geology and Topography, containing more than 80,000 volumes on natural history and related subjects.

ROYAL ONTARIO MUSEUM

Bloor Street and Avenue Road, Toronto

BOARD OF TRUSTEES.—Robert Fennell, K.C., *Chairman*; Mrs. H. D. Warren, LL.D., *1st Vice-Chairman*; Sigmund Samuel, LL.D., *2nd Vice-Chairman*; Rev. H. J. Cody, D.D., LL.D.; Hon. George A. Drew, K.C., LL.D.; Hon. Leslie M. Frost, K.C.; D. B. Macdonald, M.A., LL.D.; Rt. Hon. Vincent Massey, P.C.; Col. W. E. Phillips, C.B.E., D.S.O., M.C.; Sidney Smith, M.A., LL.D.; Miss Helen Reynar, *Secretary*.

ROYAL ONTARIO MUSEUM OF ARCHAEOLOGY.—Professor T. F. Mcllwraith, M.A., F.R.A.I., F.R.S.C., *Acting Director and Keeper of Ethnological Collections*; Prof. J. W. Graham, *Keeper of Classical Collections*; Prof. W. C. White, D.D., F.R.S.C. (Bishop), *Assistant Director and Keeper of East Asiatic Collections*; Miss Helen E. Fernald, A.B., *Assistant Keeper East Asiatic Collections*.

The museum possesses large collections that show the primitive skill of the men in the Palaeolithic, Neolithic, Copper, and Bronze ages. The early grain civilizations are illustrated in five galleries of Babylonian and Egyptian objects; the classical period occupies ten galleries, and ethnology and the American Indian, twelve. Of civilization later than that of Rome, special attention has been given to the collection of arms, glazed earthenware, Chinese ceramics, Japanese work, woodwork and furniture, textiles, embroideries and laces, and prints, including the Dr. Sigmund Samuel Canadiana Collection.

The collections have been formed to teach as far as possible the history of mechanical work, and to be a stimulus to the modern worker.

ROYAL ONTARIO MUSEUM OF GEOLOGY AND MINERALOGY.—Professor E. S. Moore M.A., Ph.D., F.R.S.C., *Director*; Professor V. B. Meen, M.A., Ph.D., *Associate Director*; Professor A. L. Parsons, B.A., F.R.S.C., *Director Emeritus of Mineralogy*.

The museum occupies two galleries. The exhibits in the north gallery are partly arranged on an economic basis, sections being devoted to ores, fuels, ceramics, building stones, abrasives, refractories, etc. Especial attention has been directed to building and ornamental stones; copper, nickel, radium, silver and gold ores, Canadian coals, etc. The geology of famous mining regions is illustrated by mine models and suites of specimens. There are models of an oil field and oil well with working pump. Glacial geology has received much consideration; striated surfaces, striated stones, and tillites are represented from all the known Ice ages and from all parts of the world. Dynamic and Structural Geology are well represented by numerous specimens and models, and there is a large collection of water colour paintings of glacial features.

The south gallery contains an unusually complete series of minerals from all parts of the world as well as a special collection of Canadian minerals; collections of cut gems, crystals, meteorites, rocks; and a special series to illustrate the mineral association found in deposits of gold, silver, lead, zinc, radium and nickel, as

well as certain non-metallic series. Among the popular exhibits are a reconstructed crystal cave and a collection to show the fluorescence of minerals.

A large part of these collections has been presented by persons connected with the mining industry.

ROYAL ONTARIO MUSEUM OF PALAEONTOLOGY—Professor L. S. Russell, M.A., Ph.D., F.R.S.C., *Director*; Professor Madeleine A. Fritz, M.A., Ph.D., F.R.S.C., *Associate Director*.

The museum contains extensive series of Invertebrate fossils arranged to illustrate the anatomy and classification of the different zoological branches, and to indicate the important faunas of the geological ages. Vertebrate fossils are represented by numerous reptiles and by an excellent collection of mammals and fishes. The mounted skeletons of dinosaurs from Alberta are a feature of especial importance. Fossil plants are shown by good series of Carboniferous, Cretaceous, and Interglacial forms. The collections contain, also, a special Canadian series designed for the use of students of Canadian geology.

Much unique material is included in the exhibits, and numerous type specimens of particular value, e.g., Matthew's types of Cambrian fossils from eastern Canada and type dinosaurs from the Cretaceous formations of Alberta.

The walls of the galleries of invertebrate palaeontology are decorated with an elaborate series of paintings portraying successive stages in the development of the earth. They emphasize particularly the animals and plants of past ages.

ROYAL ONTARIO MUSEUM OF ZOOLOGY—Professor J. R. Dymond, M.A., F.R.S.C., O.B.E., *Director*; Lester L. Snyder, *Assistant Director*.

The exhibits are arranged in two galleries, one showing a representative series of animals foreign to Canada; the other, a fairly complete series of Canadian vertebrate animals and representative series of invertebrates. In the introductory portion of the Canadian gallery special exhibits are arranged including realistic reproductions of scenes showing animals as they are found in nature.

Aside from the Museum's teaching exhibits, it possesses extensive study collections. These are richest in Canadian forms but the bird collection includes that of the late J. H. Fleming representing birds of the world; consequently the Museum holds a position of importance with its store for ornithological research.

DIVISION OF MUSEUM EXTENSION—E. C. Cross, *Chief*; Miss A. M. Hutchison, B.A., B.Ed., *Administrative Assistant*; Miss E. A. MacKenzie, B.A., *Public Relations Assistant*; Miss Catherine Steele, M.A., *Supervisor, Education Section*.

This Division has been organized to enlarge the Museum's service to the public in all fields. More extensive co-operation with schools is being put into effect, and an adult education program of afternoon and evening courses is under way. Through this Division the Museum will offer travelling collections and other services to outlying parts of the Province.

OTHER MUSEUMS AND ART GALLERIES IN CANADA

ALBERTA

Banff National Park Museum, Banff, Alberta, directed by the Supt. of Park, J. A. Hutchison, pending appointment of *Curator*.

Calgary, Alta., Allied Art Centre and Art Gallery; *Director*, A. F. Key.

Edmonton, Alta., Northern Alberta Pioneers' and Old Timers' Assn., collection of early provincial relics. J. A. McCool, *Secretary*, Telephone Bldg., Edmonton.

Edmonton Museum of Arts, 9938, 102nd Ave., R. W. Hedley, *Director*.

University of Alberta, Museum of Geology, Palaeontology and Archaeology, Edmonton, Alta. Professor John A. Allan, M.Sc., Ph.D., F.R.S.C., *Curator*.

University of Alberta, art exhibits that are displayed in the Arts Building are in charge of Prof. E. S. Keeping.

BRITISH COLUMBIA

Helmcken House Museum, 638 Elliott St. Victoria; maintained by Provincial Archives, Willard E. Ireland, Provincial Archivist, c/o Department of Education, Victoria. *Resident Curator*, Mrs. H. Webster.

Museum of Northern British Columbia, Prince Rupert, B.C.; *Curator*, C. E. Cullin.

Vancouver City Museum and Civic Art Gallery, (top floor, Vancouver Public Library), T. P. O. Menzies, *Curator*; Vancouver Art, Historical and Scientific Association, T. P. O. Menzies, *Secretary*. Vancouver, Vancouver Art Gallery, 1145 Georgia St. W.; *Curator*, G. H. Tyler; *Asst. to Curator*, Miss M. Williams.

Provincial Museum of Natural History and Anthropology, Victoria, B.C., G. Clifford Carl, Ph.D., *Director*. **University of British Columbia Museum of Anthropology**, *Curator*, I. McT. Cowan, Ph.D., Vancouver.

MANITOBA

Winnipeg Art Gallery, The Winnipeg Auditorium; *Curator*, A. J. Musgrove, D.A.

Historical Exhibit of the Hudson's Bay Company, Winnipeg store. Contains objects relative to the history of the Western Canadian Frontier. *Curator*, Clifford P. Wilson.

The Manitoba Museum, The Auditorium, Winnipeg; Under management of Manitoba Museum Association; *Director*, L. T. S. Norris-Elye; *Secretary*, G. Shirley Brooks.

Western Art Gallery Committee. The object of this committee is to secure exhibits and arrange for art exhibitions in various places in the west. The chairman of the committee is Mr. R. W. Hedley, *Director of the Edmonton Museum of Arts*, 9938-102nd Avenue, Edmonton, Alberta. The secretary of the committee is Miss Hilda P. Mitchell, at the same address.

The following are the representatives from each member city of the circuit:

Victoria, B.C. Miss Yvonne H. Stevenson, *Corresponding Secy.*, 965 Yates St.

Vancouver, B.C. Mr. G. H. Tyler, *Curator*, Vancouver Art Gallery, 1145 West Georgia St. **University of B.C.**, Vancouver, B.C. Mr. Lewis Hunter.

Edmonton, Alta. Mr. R. W. Hedley, *Director*, Edmonton Museum of Arts, 9938 102nd Ave.

Calgary, Alta. Mr. F. D. Motter, *Secretary*, Art Association, 3021 3rd St. W.

Medicine Hat, Alta. Mrs. G. Ross Gibson, *Sec.-Treas.*, Art Association, 533A, 3rd Ave.

Regina, Saskatchewan. A. W. Davey, *Corresponding Secy.*, Canadian Federation of Artists (Regina Branch) 2930 Albert St.

Saskatoon, Sask. Mrs. M. K. Cram, The Art Centre, 3rd Ave. and 22nd St.

Winnipeg, Man. Mr. A. J. Musgrove, *Curator*, Winnipeg Art Gallery, The Auditorium.

Prince Albert, Sask. Mrs. C. T. Warren, 428 13th St. West.

University of Alberta. Dr. E. S. Keeping, University of Alberta, Edmonton.

Moose Jaw, Sask. Miss Ruth E. Way, 129 Riverside St., Moose Jaw.

NEW BRUNSWICK

Fort Beauséjour National Historic Park and Museum, Aulac, N.B.; *Hon. Curator*, Dr. J. C. Webster, C.M.G.; *In charge*, Mr. H. B. C. Dixon.

Miramichi National History Museum, Chatham; *Curator*,

York-Sunbury Historical Society Museum, Fredericton; *Curator*, W. M. Burns, M.A.; *Secretary*, Recording, G. Alvah Good, 242 Regent Street; *Corresponding Secretary and Treasurer*, Mrs. A. E. Mathewson, 579 Brunswick St.

Sackville, Owens Memorial Gallery, Mount Allison University; *Director*, Lawren Harris, Jr.

The New Brunswick Museum, Saint John, N.B.: *President*, Dr. J. Clarence Webster, C.M.G.; *First Vice-President*, Dr. H. P. Robinson; *Second Vice-President*, Dr. Milton F. Gregg, V.C.; *Treasurer*, G. G. Murdoch; *Secretary*, W. Austin Squires; *Asst. Secy-Treasurer*, Miss Eva M. Newcomb. **Canadian History Department**—*Hon. Curator*, Dr. J. C. Webster; *Librarian and Acting Archivist*, Miss Margaret Evans. **Natural Science Department**—*Curator*, W. Austin Squires, M.Sc. **Art Department**—*Hon. Curator*, Dr. Alice Webster; *Curator*, Avery Shaw.

NOVA SCOTIA

Fort Anne Historical Museum, Annapolis Royal, N.S., *Curator*, Lieut.-Col. E. K. Eaton; *Assistant to the Curator*, Miss H. Laura Hardy.

Pioneers' Museum, Green Hill, Pictou Co.: *Curator*, Clifford Rose, 254 Almonte Ave., New Glasgow.

Dalhousie University Museum, Halifax, N.S. (no curator at present.)

Provincial Museum of Nova Scotia, Spring Garden Road, Halifax, N.S. Established 1868. *Curator*, Donald K. Crowdis, B.A., B.Sc.

Nova Scotia Museum of Fine Arts, 37 Westmount St., Halifax. *Sec.-Treas.*, John N. Meagher, Sr., 27 Cherry St., Halifax; *Curator*, Donald C. Mackay, 26 South Park St., Halifax.

The picture collection of the Nova Scotia Museum of Fine Arts is in the Provincial Archives Building on Dalhousie Campus. Loan exhibitions are shown at the Nova Scotia College of Art, George and Argyle Sts., Halifax. Donald C. Mackay, *Principal*.

Fortress of Louisbourg Museum, Louisbourg, N.S., *Curator*, Miss Katharine McLennan.

Yarmouth Public Library and Museum. Miss Isabel MacDonald, *Librarian and Curator*; Mrs. S. B. Killam, *Assistant Librarian*.

ONTARIO

Collingwood, Ont., Huron Institute Museum; Robt. W. Thom, *Secretary and Curator*.

Hamilton, Art Gallery of Hamilton; 20-22 Main St. W.; Curatorship vacant. Send enquiries to City Clerk.

Hamilton, Dundurn Castle Museum; *Curator*, Mrs. J. Bryce (Agnes M.) Mundie.

Kinston, Ont., Geological, Mineralogical and Ethnological Museum, Queen's University, Prof. M. B. Baker, *Curator*. Biological Museum, Queen's University, Kingston; R. O. Earl, B.A., S.M., Ph.D., *Curator*.

Kingston, Ont., Murney Tower Museum; *Director*, Lt.-Col. C. M. Strange, 25 West Street.

London, Ont., Public Library and Art Museum; *Director*, R. E. Crouch; *Curator*, C. Bice, A.R.C.A.

London, Ont., McIntosh Memorial Gallery, University of Western Ontario; *Acting Director*, Mr. Fred Landon.

Midland, Ont., Huronia House, Charles St. A museum of Indian and Pioneer Life; *Curator*, John Dalrymple.

Windsor, Ont., Willistead Art Gallery, Willistead Library; Mr. K. Saltmarche, *Curator*; Anne Hume, *Director*.

Waterloo Historical Society Museum, Kitchener, Ont., Miss B. M. Dunham, *President*; P. Fisher, *Sec.-Treas.*, 11 Elgin Street, Kitchener.

Niagara Historical Society, Niagara-on-the-Lake, Mrs. J. M. Mussen, *Curator*.

Women's Canadian Historical Society; Bytown Historical Museum, Ottawa, 70 Nicholas St.; *Director*, Mrs. J. R. Dickson, Box 743, Ottawa; *Secretary*, Mrs. W. F. C. Anderson, 27 Java St., Ottawa.

Women's Canadian Historical Society of Toronto, *President*, Miss C. Roberts; *Corresponding Secretary*, Miss K. Symons, 68 Avenue Rd., Toronto. *Curator* of Old Fort York Museum, Mrs. A. W. Macnab, 116 Walmer Road, Toronto. *Curator* of Colborne Lodge Museum, High Park, Toronto, Mrs. J. Dawson 207 Albertus Ave., Toronto.

Sarnia Public Library and Art Gallery, Miss D. Carlisle *Curator*.

Art Gallery of Toronto, 317 Dundas St. West, Martin Baldwin *Curator*; W. C. Laidlaw, *Hon. Sec.*; George Hulme, *Treas.* Open every weekday 10 to 5, Sundays and holidays 2 to 5. Free admission, Saturdays, Sundays and Statutory Holidays, other days 25c.

University of Toronto, Hart House. Canadian paintings are displayed in the principal rooms Warden, N. Ignatieff.

Toronto, John Ross Robertson Historical Collection; displayed at the Toronto Public Library, St. George and College Sts.

University of Toronto, Dept. of Pathology museum, Prof. Wm. Boyd, *Curator* (for use of medical students only.) Dept. of Anatomy Museum, Prof. J. C. B. Grant, *Director*; C. E. Storton, *Curator* (for use of students and for research purposes only).

Woodstock, Ont., The Oxford Museum, City Hall; *Director*, Ross Butler; *Curator*, Miss L. Hill.

In addition to the galleries in the above list the following places hold monthly art exhibitions in their libraries:

St. Thomas Public Library, under the direction of Miss Florence Cameron; Kitchener Public Library, under the direction of Miss Dorothy Shoemaker; Ingersoll Public Library, under the direction of Miss

Betty Crawford; Woodstock Public Library, under the direction of Miss G. Blythe Terryberry; Chatham Public Library, under the direction of Miss Jeanne Reid; Brantford Public Library, under the direction of Miss Joyce E. King; Listowel Public Library, under the direction of Miss Lyuberry Hall; Stratford Public Library, under the direction of Miss J. V. Daly; Sarnia Collegiate Inst. and Tech. School under the direction of Mr. Alex Sinclair.

PRINCE EDWARD ISLAND

Charlottetown, Harris Memorial Art Gallery. *Curator*, Mr. James Harris, 84 Greenfield Ave., Charlottetown.

QUEBEC

Chambly Canton, Fort Chambly Museum, *Honorary Curator*, Euclide Lalanne.

Joliette, Museum of the Seminary of Joliette; *Curator*, Rev. Prof. Lucien Gravel.

Montreal, Commercial and Industrial Museum, 540 LaGauchetière East annex of 'The School of Higher Commercial Studies. Dean E. Minville, *Director*; Dr. G. Gardner, *Curator*.

Montreal, Antiquarian and Numismatic Society Museum, Chateau de Ramezay; L. A. Renaud, *Curator*; Miss Anna O'Dowd, *Assistant Curator*.

Montreal, Ecole Polytechnique, Geological and Mineralogical Museum, 1430 St. Denis St., Pierre Mauffette, M.Sc., *Curator*.

Montreal, William H. Coverdale Collection, c/o Canada Steamship Lines Ltd.; *Curator*, Mrs. D. Bisson.

Montreal, McGill University Museums. (Secretary, University Museum Committee: Mrs. Alice Johansen Turnham, Redpath Museum). Peter Redpath Museum (geology, palaeontology, zoology); Ethnological Museum (primitive man); Library museum (history of written records); McCord National Museum (Canadian history—temporarily closed); Medical Museum (currently closed); Pathological Museum (open only to medical profession).

Montreal, Art Association of Montreal; Museum and Galleries. See "Art Associations in Canada".

Montreal, Musee Historique Canadien Inc. (Wax-works Museum of Historical Art), 3715 Queen Mary Rd.; *Curator*, Comte, Arthur, 1767 St. Hubert St.

Montreal, Educational Museum for the Deaf, 7400 St. Lawrence Blvd.; *Director*, Florian V. Crete, C.S.V.

Montreal, The Telephone Museum and Historical Collection; *Curator*, George L. Long, The Bell Telephone Co. of Canada.

Quebec museums of Laval University; for curators see "Laval University".

Quebec, Laval University Art Gallery; *Curator*, Rev. W. E. Cannon.

Quebec, Museum of the Province of Quebec, Plains of Abraham; *Curator*, Paul Rainville.

Quebec, Musée de l'Hôpital-General, Boulevard Langelier; *Curator*, Sister Sainte-Anne.

Ste.-Anne de la Pocatière; Museum of the College of Agriculture and Museum of the Classical College, *Curator*, Rev. R. Tanguay.

St. Hyacinthe, Museum of the Seminary of St. Hyacinthe; *Curator*, Prof. Frs.-X. Cote, B.A., B.D., L.Th. Sorel, Museum of Mt. St. Bernard Normal School; *Curator*, Bro. Hadulph.

SASKATCHEWAN

Battleford, Sask., The Mounted Police Memorial and Indian Museum, *President*, A. D. Connan, M.L.A.; *Secretary-Treasurer*, Campbell Innes, M.A.

Prince Albert Historical Museum, Prince Albert. *President*, D. G. Blackwood; *Sec.-Treas.*, Robert Barrie, 2 M & C Bldg.

Lund Wildlife Exhibit, Lund Exhibit Bldg., River Park, Prince Albert, Sask. *Curator*, Gordon E. Lund.

Provincial Museum of Natural History, Normal School, Regina, Sask., Fred G. Bard, *Director*.

Norman MacKenzie Art Collection, Regina College, Regina, Sask.; *Curator*, Mr. G. Kenderdine.

University of Saskatchewan Museum, Saskatoon, Sask. Dr. D. S. Rawson, *Curator of Zoology*.

Saskatoon Art Centre, Standard Bldg., Harry Hay, *President*; Curatorship vacant.

Saskatoon Art Centre, Standard Bldg., Dr. L. G. Saunders, *President*; Curatorship vacant.

Grand Coteau Museum of the Canadian Club, Shaunavon; *Curator*, H. F. Hughes.

Swift Current Museum, Swift Current; *Curator*, Howard Couch, Box 606.

PRINCIPAL CLUBS IN CANADA

EXPLANATIONS OF ABBREVIATIONS—*H*, honorary secretary; *m*, men; *w*, women; *r*, resident; *nr*, non-resident; *pr*, privileged; *sh*, share; *o*, ordinary member; *cg*, conditional gentlemen; *cl*, conditional ladies; *ag*, associate gentlemen; *al*, associate ladies; *ar*, associate resident; *anr*, associate non-resident; *a*, associate; *jr*, junior member; *int*, intermediate; *sr*, senior; *ps*, part season; *p*, playing; *np*, non-playing; *ns*, non-shareholder; *mc*, married couples; *s*, shareholder; *tf*, transfer fee; *f*, includes wife and children; *G*, Golf; *C*, Country; *Y*, Yacht.

Note—This list gives only a selection of the principal clubs in Canada; the Editor will gladly rectify errors or omissions on advice.

Town and Province	Name of Club	Address of Club House	Year Es- tablished	Number Members	Subscription		Secretary's Name
					Ent.	Annu'l	
ALBERTA							
Calgary.....	Calgary G. & C. Club..	Box 189, Calgary...	1910	750	\$150	\$65	G. H. Allen
						<i>at</i> \$15	(H)
Calgary.....	The Glencoe Club.....	Glencoe Rd.....	1931	1200	<i>sh</i> \$100	\$30	F. Stuart Aiken
Calgary.....	Ranchmen's Club.....	6th St. & 13th Ave. W., Calgary.....	1891	250	\$100	\$80	H. S. Jones (H)
Calgary.....	The Renfrew Club.....	321 6th Ave. West..	1930	553	\$50	\$72	F. T. Ward, (Mgr.)
Edmonton.....	The Edmonton Club....	10020 100th St.....	1899	275	\$100	\$60	W. G. Skinner (H)
Edmonton.....	Edmonton C. Club Ltd.	Edmonton, Alta....	1896	250	Stock	\$45	W. A. White
Edmonton.....	Mayfair Golf & C. Club	Edmonton (S. Side).	1921	610	\$50	<i>sh</i> \$50 <i>a</i> 75	T. C. Morrison
Lethbridge.....	Chinook Club.....	3rd Av. & 13th St. S.	1898	100	\$25	\$30	F. L. Rhodes
BRITISH COLUMBIA							
Hollyburn.....	Capilano G. & C. Club.	Box 112, Hollyburn.	1938	830	<i>m</i> \$150 <i>w</i> \$100 <i>mc</i> 200	<i>m</i> 120 <i>mnp</i> 50 <i>wp</i> , 60 <i>wnp</i> 35	James McIlraith
Kelowna.....	Kelowna Club.....	Kelowna, B.C.....	1904	240	\$25	\$20	Chas. Quinn
New Westminster..	Vancouver Golf Club..	771 Austin Rd.	1909	300	None	<i>m</i> 72 <i>w</i> 30	E. E. Beck
New Westminster..	Westminster Club....	New Westminster...	1887	225	\$100	<i>r</i> \$50 <i>nr</i> 30	C.F. Chamberlayne
Prince Rupert....	Prince Rupert Club, Ltd.	2nd Ave. at 3rd St..	1910	50	....	<i>r</i> \$40	A. Bruce Brown
Vancouver.....	Marine Drive G. & C. Club Ltd.	57th Ave. & Marine Drive	1924	550	<i>m</i> \$170 <i>w</i> \$50	<i>m</i> \$84 <i>w</i> 42	H. Murray
Vancouver.....	Shaughnessy Hghts G.C.	33rd Avenue.....	1911	810	<i>m</i> 250 <i>w</i> 125	<i>m</i> 120 <i>w</i> 60	J. Munro
Vancouver.....	Terminal City Club....	837 W. Hastings St.	1899	870	\$500	\$120	Alan Maclean
Vancouver.....	The Vancouver Club....	915 W. Hastings St.	1893	879	\$400	\$120	B.C. Binks
Vancouver.....	Point Grey G. & C. Club	3350 Marine Drive..	1922	600	\$100 ^{sh}	<i>m</i> 100 <i>w</i> 50	E. Lepard
Vancouver.....	Quilchena Golf Club Ltd	29th Ave. & E. Blvd.	1928	500	<i>m</i> \$100 <i>w</i> 50	<i>m</i> \$72 <i>w</i> 44	M. J. Robertson
Victoria.....	Gorge Vale Golf Club..	Craigflower & Tillicum Rds.	1930	430	None	<i>m</i> \$30 <i>w</i> 25	James G. Smart
Victoria.....	Royal Colwood Golf Club	Langford P.O. Van. Is	1914	325	\$75	<i>m</i> 50 <i>w</i> 25	Mrs. G. Kerr
Victoria.....	Royal Victoria Yacht C.	Uplands, Victoria..	1891	450	\$25	\$30	F. Lawrence
Victoria.....	Uplands Golf Club....	3300 Cadboro Bay Rd	1889	470	\$50	\$50	J. B. Beveridge
Victoria.....	Pacific Club.....	625 Fort St.....	1894	650	\$50	<i>w</i> 32	K. A. Thompson
Victoria.....	Union Club of B.C.....	Victoria, B.C.....	1879	698	\$200	<i>r</i> \$96	N. R. Craig
Victoria.....	Victoria Golf Club....	1110 Beach Drive ..	1893	650	<i>m</i> \$150 <i>w</i> \$50	<i>m</i> \$72 <i>w</i> \$40	R. S. Dyer
MANITOBA							
Brandon.....	Brandon G & C. Club.	Brandon, Man.....	1914	200	....	<i>m</i> \$25 <i>w</i> \$12 ¹	T. C. Drake
						<i>w</i> 25	
Portage la Prairie..	Portage Golf Club....	Island Park.....	1922	105	None	\$25	W. P. Osborne
Winnipeg.....	Carleton Club.....	308 Main St.....	1901	400	<i>r</i> \$100 <i>nr</i> \$25	\$90	W. H. Crookes (H)
Winnipeg.....	Elmhurst Golf Links...	Box 535 Winnipeg..	1914	250	<i>sh</i> \$100	\$65	M. Boequin
Winnipeg.....	Niakwa Country Club.	Youville Rd., St. Vital	1921	280	\$300 = <i>m</i> 3 shrs.	<i>m</i> \$70 <i>w</i> \$25	E. T. Lowry
Winnipeg.....	Pine Ridge G. Club (Inc.)	Winnipeg.....	1913	184	None	<i>f</i> \$40	C. L. Simmonds
Winnipeg.....	Winnipeg Winter Club.	P.O. Box 2243	1929	1650	share	\$50	W. A. Rowlands
Winnipeg.....	The Manitoba Club....	Broadway & Fort St.	1874	950	\$300	\$100	F. J. Manning (H)
Winnipeg.....	St. Charles Country Cl.	P.O. Box 1925, Wpg.	1905	720	\$100 + stock	\$115	E. C. Ryan (H)
Winnipeg.....	Southwood Country Club, Limited.....	Fort Garry, Man... P.O. Box 1952 Wpg.	1919	300	<i>sh</i> \$150 <i>w</i> 22.50	<i>m</i> \$50 <i>jr</i> 10	C. M. Sharkey (H)
NEW BRUNSWICK							
Fredericton.....	Fredericton City Club.	Carlton Street.....	1920	72	None	\$35	J. H. Turner
Fredericton.....	Fredericton Golf Club..	Fredericton, N.B....	1916	150	<i>m</i> 10 <i>w</i> 5	<i>m</i> \$25 <i>w</i> \$15	E. A. MacKay
Moncton.....	Moncton Club.....	33 Church Street...	1910	124	\$25	<i>r</i> \$30 <i>nr</i> 10	F. M. Dayton
Saint John.....	Union Club.....	123 Germain St....	1894	600	\$50	\$60	W. J. Wetmore
Saint John.....	Riverside G. & C. Club	East Riverside.....	1907	625	<i>m</i> \$25	<i>m</i> \$65 <i>w</i> \$25	J. T. Wade (H)
NOVA SCOTIA							
Halifax.....	City Club.....	406-412 Barr'ton St.	1886	200	\$60	\$60	A. S. Carten
Halifax.....	Halifax G. & C. Club..	Ashburn.....	1922		None	<i>m</i> \$65 <i>w</i> 35	J. S. Holly

Town and Province	Name of Club	Address of Club House	Year Established	Number Members	Subscription		Secretary's Name
					Ent.	Annu'l	
Halifax.....	Halifax Club.....	Hollis Street.....	1862	350	\$100		W. E. Rockingham
Halifax.....	North West Arm Rowing Club.....	South Street Halifax, N.S.....	1900	250	\$5	\$60	H. E. Crosby
Halifax.....	Royal Nova Scotia Yacht Squadron.....	Halifax, N.S.....	1873	340		\$15	M. L. Boswell
New Glasgow.....	City Club.....	Archimedes St.....	1912	112	\$30	\$25	Warren Flockhart
New Glasgow.....	Scotia Club.....	Bank of N.S. Bldg.....	1905	100	\$25	\$24	A. K. Baillie
Sydney.....	Royal Cape Breton Y. C.	Esplanade, Sydney..	1900	119	\$20	\$24	T. M. Bonner (H)
ONTARIO						\$25	
Belleville.....	Bay of Quinte Country Club Limited	Box 65, Belleville, O.	1922	220		m \$40 w \$23	W. S. Stone
Belleville.....	Belleville Club.....	Albert St.....	1910	150	\$25	m \$20 w \$12½	R. E. Orr
Brantford.....	The Brantford Club...	98 George St.....	1887	100	....	\$40	C. J. Parker
Brantford.....	Brantford G. & C. Club, Limited	Brantford, Ont.....	1879	682	stock	nr \$10 ns \$75 s 65	J. P. MacDonald
Chatham.....	Chatham G. & C. Club	Queen St.....	1914	375	None	nr 20	A. J. Caroner
Chatham.....	Kent Club.....	155 King St. West..	1903	210	None	\$25 \$24	E. J. Faust
Guelph.....	Guelph Country Club, Limited	Guelph, Ont.....	1912	400	....	m \$35 w 10	W. V. Bagg
Hamilton.....	Burlington Golf & Country Club.....	R.R. No. 1, Aldershot Ont.....	1922	525	....	sh \$100 ag 40	al 20]
Hamilton.....	Chedoke Municipal Golf Club	Aberdeen Ave.....	1922	742	....	m \$70 w 25	W. S. Talmage
Hamilton.....	Glendale G. & C. Club, Limited	R. R. No. 1, Bartonville, Ont.....	1919	450	....	\$20 m \$60 w 25	H. R. C. Treene N. Cassidy
Hamilton.....	The Hamilton Club...	Main & James Sts..	1873	407	r \$200 nr 100	r \$75 nr 20	Fred Davis
Hamilton.....	Hamilton G. & C. Club	Ancaster, Ont.....	1894	950	none	m \$90 w 40	J. G. McAlpine
Hamilton.....	Hamilton Thistle Club Limited	81 Robinson St....	1853	675	\$50	\$50	Daniel Regan
Hamilton.....	Royal Hamilton Yacht Club	McNab St. N.....	1888	600	\$35	r \$25 nr 10	A. G. Shorer
Kenora.....	Kenora G. & C. C., Ltd.	Kenora.....	1923	146	none	m 30 w 20	D. T. McLeod jr \$10]
Kitchener.....	Westmount G. & C. Club, Limited	Kitchener.....	1929	850	sh \$100 sh \$100	m \$67½ w 37½	F. J. O'Drowsky social \$30]
London.....	London Club Limited..	177 Queen's Av....	1874	312	\$150	\$60	E. V. Little
London.....	London Hunt & C. Club Limited	P.O. Box 455 London	1913	700	\$250	m \$90 w 20	G. G. Higgins
Oshawa.....	Oshawa Golf Club, Ltd.	Alexandra St.....	1906	400	\$25	m \$50	H. J. Begg
Ottawa.....	Chaudiere Golf Club Inc.	Aylmer Rd.....	1924	400	....	\$60	E. J. Stimpson
Ottawa.....	Ottawa Hunt & Golf C.	Billings Bridge, Ont.	1908	600	\$50	\$75	W. W. Frazer
Ottawa.....	Rideau Club.....	Wellington St.....	1865	590	....	....	J. G. Brandstetter
Ottawa.....	Rivermead Golf Club..	Aylmer Road, Que. P.O. Box 90, Hull	1910	590	none	\$70	Denison Wilson
Ottawa.....	The Laurentian Cl'b Inc	252 Metcalfe St....	1904	225	\$125	\$60	H. H. Popham
Ottawa.....	Royal Ottawa Golf Club	Aylmer Rd., Town- ship of Hull, Que.	1891	900	....	....	.....
Ottawa.....	Univ. Club of Ottawa..	150 Elgin St.....	1913	185	\$25	r \$35 nr 10	W. B. Bate
Ottawa.....	L'Institut Canadien-Français d'Ottawa...	123 Rideau St.....	1852	600	\$6	\$10	J. Léopold Vachon, M.C., B.A.
Peterborough....	The Peterborough Club	Water & Simcoe Sts.	1900	130	r \$30 nr 10	r \$30 nr 5	D. J. Lawrie
Port Credit.....	Mississauga G. & C. C'b Limited	Port Credit, Ont....	1906	609	\$200	\$100	D. Masters Manager
Port Credit.....	Lakeview Golf Club, Ltd	Port Credit, Ont....	1908	250	None	m \$75	A. W. Purtle
St. Catharines...	St. Catharines Golf Club, Limited	Westchester Ave....	1911	300	None	m \$75 w 37½	W. J. Fitzgerald
Scarboro.....	Scarboro G. & C. Club, Limited	Scarboro P.O.....	1912	550	sh + \$50	\$75	E. A. Mateer
Thornhill.....	Thornhill Golf Club...	Thornhill, Ont.....	1922	654	\$200	\$90	F. Kirby
Toronto.....	The Albany Club.....	91 King St. East...	1882	600	\$300	\$75	M. W. Plunkett
Toronto.....	Argonaut Rowing Club.	131 Lake Shore Blvd	1872	400	nr nil	nr \$25 \$15	C. A. Nugent
Toronto.....	The Arts & Letters Club	14 Elm St.....	1908	375	....	....	H. M. Tedman (Assoc. Sec.)
Toronto.....	Boulevard Club, Ltd...	175 Lakeshore Blvd.	1935	800	None None None	sr \$30 int 25 w 15	E. W. Beeton jr \$20]
Toronto.....	Can. Officers Club & Institute.....	426 University Ave.	1890	2200	\$25	\$15	Capt. J. O. Wilson
Toronto.....	Carlton Club of Toronto	94 Hayden St.....	1924	580	\$100 +sh m	m \$75 w 50	E. Kirby (Mgr.)
Toronto.....	Engineers' Club of Tor.	350 Bay St.....	1899	600	r \$150 nr 50	r \$50 nr 15	Wm. C. Foulds
Toronto.....	Granite Club.....	63 St. Clair Ave. W.	1926	3800	m \$100 w 50	m \$75 w 25	H. Donnelly
					nr 25	nr 25	

Town and Province	Name of Club	Address of Club House	Year Established	Number Members	Subscription		Secretary's Name
					Ent.	Annu'l	
Toronto.....	Lambton G. & C. Club, Limited	Scarlett Rd., Toronto	1902	900	sh + \$150	m \$85 w 40	W. O. Lockley jr 10]
Toronto.....	The National Club....	303 Bay St.....	1874	900	r \$300 nr 75	r \$85 nr 40	W. H. Gunn
Toronto.....	The Ontario Club.....	16 Wellington St. W.	1909	500	r \$200 nr \$25	r \$75 nr \$30	F. J. Belli
Toronto.....	Royal Can. Yacht Club	Centre Isl., Toronto	1852	2150	r \$100 nr 25	r \$60 nr 15	A. W. Richardson
Toronto.....	Rosedale Golf Club....	1901 Mt. Pleasant R	1893	800	\$300	m \$75 w 42	E. C. Bowyer
Toronto.....	Summit Golf & C. Club, Limited	Oak Ridges P.O....	1913	300	\$100	m \$85 w \$42½	C. H. Pelling
Toronto.....	Toronto Golf Club.....	Long Branch, Ont.,	1876	1139	\$200	\$100	F. C. Armitage
Toronto.....	Toronto Sailing & Canoe Club	Dowling Ave. on the Lake, Toronto 3	1939	200	sr \$10 int \$10	sr \$20 int \$10	G. W. Noble jr 9]
Toronto.....	Toronto Club.....	York & Wellington.	1835	450	\$300	nr 100 r \$30	John Craig
Toronto.....	Toronto Hunt Club....	1355 Kingston Rd..	1894	700	\$200	m \$75 nr 20]	V. F. Mason
Toronto.....	Eglinton Hunt.....	York Mills, R.R.2..	1929	125	....	w \$50 nr \$50	R. Greenhow Family \$75 nr 25]
Toronto.....	University Club.....	University Ave....	1906	696	r \$100 nr \$25	r \$100 nr 30	S. B. Bagnall
Toronto.....	Weston Golf & C. Club, Limited	Weston, Ont.....	1916	550	\$75 + \$100	m \$85 w 40	Miss K. Stratford
Toronto.....	The York Club.....	135 St. George St..	1909	291	r \$300 nr 100	\$150	E. Duthie
Toronto.....	National Yacht Club..	Bathurst St.....	1892	265	\$5	r \$20 nr 5	E. A. Travis
PRINCE EDWARD IS.							
Charlottetown...	Charlottetown Club....	Gt. Geo. & Dorchester	1893	74	m \$20	m \$30	D. A. MacKinnon
Charlottetown...	Charlottetown G.C. Inc.	Belvedere.....	1902	214	....	m \$25 w 12½	W. R. Burnett
QUEBEC							
Laval-sur-le-Lac...	Le Club Laval s-l-Lac..	Laval-Sur-le-Lac...	1917	800	\$750	\$105	J. A. Gagnon (Mgr)
Montebello.....	Seignior Club.....	Log Chateau, Seignior Club, P.Q....	1930	840	\$2,500 or \$250	\$105 \$125	H. L. Furst
Montreal.....	The Arts Club.....	2027 Victoria St....	1913	150	\$15	\$40	Lt.-Col. W. S. Newroth
Montreal.....	Beaconsfield G. C. Inc.	Pointe Claire, Que..	1902	750	\$250	\$110	F. J. Conningham
Montreal.....	The Engineers' Club...	1175 Beaver Hall Sq.	1903	700	r \$200	r \$125	Maj. E. de L. Greenwood
Montreal.....	The Montreal Club....	215 St. James St. W.	1896	450	\$100	\$75	J. W. Maynard
Montreal.....	Montreal Hunt.....		1826	200	\$150	\$10	W. F. McBride (H) P.O. Box 1895
Montreal.....	Royal St. Lawrence Yacht Club	Dorval.....	1888	600	\$50	\$50	Place d'Armes R. E. Drayer
Montreal.....	Saint James's Club....	675 Dorchester St. W	1857	800	....	....	E. B. Johnson
Montreal.....	The Themis Club Inc..	1336 Sherbrooke Street, W.	1914	600	\$50	r \$40 nr 15	Helen Lyman Wright (Mgr.)
Montreal.....	Univ. Club of Montreal	2047 Mansfield St..	1907	900	....	A/V/M C. M. McEwen	A. D. Worthington
Montreal.....	Mt. Stephen Club Inc..	1440 Drummond St.	1926	600	\$200	\$125	H. L. Williams
Montreal.....	The Mount Royal Club	1175 Sherbrooke St. w	1899	435	....	....	Greta M. Kelly
Montreal.....	The Royal Mont'l G. C.	Box 2349 Montreal.	1873	1300	\$250	\$115	A. F. Field
Montreal.....	Unit'd Services Club Inc.	1195 Sherbrooke St. w	1922	558	....	....	C. E. Larivée
Montreal.....	Club Saint Denis....	257 Sherbrooke E....	1874	300	\$200	\$100	G. T. Bogert
Montreal.....	M'treal Indoor Tennis C.	4094 C. des Neiges Rd	1914	264	\$150	\$60	L. S. Pennington
Quebec.....	Quebec Garrison Club..	St. Louis St.....	1879	350	\$150	\$75	F. T. Hecker
Quebec.....	The Royal Quebec G.C.	Boischatel, P.Q....	1874	375	....	m \$60 w 20	Miss L. Mann
St. Bruno.....	Mt. Bruno Country C. Inc.	St. Bruno, County Chambly, Que.	1917	400	....	\$200	E. A. Bailey
(Near Montreal).	St. George's Club Inc..	Dufferin Ave.....	1890	202	r \$75 nr \$40	\$60 nr \$30	W. D. Tod
Sherbrooke.....					....	....	L. B. Baxter
Three Rivers.....	The Three Rivers Club	Ste. Ursule St.....	1848	200	....	\$25	A. B. Braaten
Three Rivers.....	Ki 8 EB Country Club	Des Forges Road...	1923	275	None	ns 40 w 8	J. E. Armstrong
SASKATCHEWAN							
Moose Jaw.....	Lynbrook Golf Club...	4th Ave. N.W.....	1925	175	None	w \$12	W. D. Tod
Regina.....	The Assiniboia Club...	1925 Victoria Ave..	1882	325	r \$50 nr \$25	r \$75 nr \$20	L. B. Baxter
Regina.....					....	....	J. M. Bell
Regina.....	The Regina Golf Club.	R.C.M.P. Barracks.	1893	385	....	....	h'ders \$45 non-sh
Regina.....	The Wascana C'ntry C. Ltd.	2824 Retallack St..	1911	425	\$100 sh	\$30 sh	D. S. MacMurchy
Saskatoon.....	Riverside Country Club Limited	51 York Bldg. ....	....	250	\$150 sh	\$35	John Townsend
Saskatoon.....	Saskatoon Club.....	21st Street East....	1906	130	....	r \$50 nr \$10	John Townshend
Saskatoon.....	Saskatoon Golf & C'try Club Ltd.	Saskatoon, Sask....	1907	325	1 sh	m \$35 w \$25 mc 45	Maj. J. H. Waren, [M.C.]

BOARDS OF TRADE AND CHAMBERS OF COMMERCE IN CANADA

We endeavour to make this a complete list. The Editor will appreciate advice of changes and of errors or omissions.

Populations, where available, are given elsewhere in this volume; see pages 88 and 272

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CC, CHAMBER OF COMMERCE

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Calgary, Eric D. McGee.....BT
Calgary, J. L. Hayes, Renfrew Bldg.
Jr. CC
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Grimshaw, R. Haining.....CC
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Medicine Hat, J. Harris.....Jr. BT
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Fraser
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Kimberley, E. Whistlecroft.....BT
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(See also Chilliwack, above)
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Nanaimo, N. L. Corfield.....BT
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Gladstone, J. C. Schramm.....BT
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Killarney, C. C. High.....BT
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 Antigonish, E. MacNaughton...BT
 Baddeck, J. M. McLean...BT
 Bear River, Rev. James Brooks BT
 Berwick, G. R. T. Ayling...BT
 Bridgewater, D. L. Rufuse...BT
 Caledonia, North Queens BT.,
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 Canso, H. A. Rice...BT
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 Louisbourg, D. G. Cameron...BT
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 Durham,
 Dr. C. G. MacGillivray...BT
 Eastview, Paul Gosselin...CC
 Elmira, J. A. Rowland...BT
 Embro, W. L. Simpson...BT
 Fenelon Falls
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 (Manitowlin Isl'd., Ch. of Com.
 Gravenhurst, M. K. Tomlinson
 (Muskoka Tourist Develop-
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 Harriston, C. E. Homuth
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 Hawkesbury, C. O'Gorman...BT
 Hearst, Geo. McNee...BT
 Hensall, G. M. Drysdale...CC
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 Latchford, Harold Bondett...BT
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 Little Current, L. A. Buck...CC
 London, R. L. Whitman (Mgr.) CC
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 Milton West, E. R. Pearen...BT
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 North Bay, Bruce McLeod...BT
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 Orillia, O. Garnet Smith (Mgr.) BT
 Oshawa, G. W. Garner...CC
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 Owen Sound
 F. S. MacLachlan...BT
 Paris, Lt.-Col. J. H. Knill...BT
 Parry Sound, W. L. Fisk...BT
 Pembroke, H. J. Clauson...BT
 Penetanguishene
 L. F. Bellemuneur...CC
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 Port Hope, J. R. Kart...BT
 Port Perry, C. G. Jeffrey...CC
 Port Stanley, A. W. Ney...CC
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 Preston, R. H. Hilborn...BT
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 A. V. Haley...CC
 Renfrew, H. A. Jordan...BT
 Richmond Hill, J. E. Smith...BT
 Ridgetown, L. E. Mills...CC
 Ridgeway, C. C. Young...BT
 Rockland, J. A. Devine...CC
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 St. Thomas, Mrs. H. McKenzie...CC
 Sarnia, Carl C. Manore...CC
 Sault Ste. Marie
 D. R. Bews...CC
 Seaford, E. C. Boswell...CC
 Simcoe (Norfolk Co. CC)
 G. G. Bramhill
 Sioux Lookout, A. Wren...CC
 Sioux Lookout, C. Connor
 (Junior CC)
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 Smooth Rock Falls, T. Moore...BT
 Southampton, Laird MacAulay...BT
 Stratford, J. A. Lumsden...BT
 Strathroy, Miss P. Mitchell...CC

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Teesswater, R. H. King.....	CC
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Mgr., King Edward Hotel.....	BT
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Windsor, H. J. Lassaline.....	CC
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Souris, M. J. McQuaid	
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Summerside, R. S. Hinton.....	BT

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Asbestos, R. L'Allier, Box 287	
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Aylmer (East.), L. Hay (Eng. Sec.),	
E. Lavigne (French Sec.).....	CC
Bagotville, (Ha! Ha! Bay CC)	
Albert Tremblay, Box 64	
Beauceville, D. Vézina.....	CC
Beauharnois, M. Daigle	
19 St. Louis St.....	CC
Beauport, Adrien Dufresne	
143 Ave. Royale	
(CC de Québec Montmorency)	
Bedford, H. M. Deming.....	BT
Berthierville, M. O. Lafreniere	
(Junior CC)	
Bromptonville, J. A. Ouellette.....	CC
Buckingham, L. H. Robillard.....	BT
Cap de la Madeleine,	
E. H. Desmarais.....	CC
Cap de la Madeleine,	
Geo. Picard.....	(Junior CC)
Chambord, Jctn., Roberval CC	
J. A. Fortin	
Chicoutimi, Gaston Carrier.....	CC
Coaticook, Jean Lincourt.....	BT
Compton, East Angus CC,	
M. Gendreau	
Cookshire, R. G. Gage.....	CC
Cowansville, J. J. Bertrand	
Sweetsburg P.O.....	BT
Drummondville, Paul H. Frigon.....	CC
Box 277.....	
Farnham, Armand Couillard,	
Box 173.....	BT
Granby, Aimé Laurion.....	BT
Grand mere, M. Millette.....	CC
Hull, Paul Morest.....	CC
Huntington, N. F. Manning.....	BT
Iberville, John Barry.....	CC
Joliette, J. Adrien Lavallée.....	CC
Jonquière, J. A. Ouellet.....	C
Kenogami, J. P. A. Belley.....	CC
Lachine.....	CC
Raymond Robert, City Hall	
Lac Mégantic, Léo Michaud.....	CC
La Malbaie (East Charlevoix CC)	
J. Philippe Tremblay	
La Prairie, Roland Page.....	BT
La Tuque, J. A. Duchaine.....	CC
L'Épiphanie	
Robert Ratel.....	(Junior CC)
Lennoxville, L. V. Parent.....	BT

TOWN AND SECRETARY

Levis, Adrien Bégin.....	CC
Longueuil, A. Thurber, 215 rue	
St. Laurent.....	CC
Louisville, Gilles Fortier	
(Junior CC)	
Magog, Jean Loslier.....	BT
Malartic, L. C. Savard.....	CC
Marieville, V. Fournier.....	CC
Mégantic, Giles Poirier.....	CC
Rue Villeneuve, Lac Mégantic	
Matane, J. A. Pelletier.....	CC
Montmagny, G. Belanger.....	CC
Montreal, H. C. Beatty, (Mgr.)	
300 St. Sacrament St.....	BT
Montreal, G. A. La Tour	
La Chambre de Commerce du	
district de Montreal, 14 St.	
James St. E.	
Montreal East, Ch. of Com. of	
the East End of the Isl. of	
Montreal, Roland McDuff.	
Nicolet, Georges Robin.....	CC
Ornstown, J. A. Beauchamp.....	BT
Quebec, Roger Vézina.....	BT
111 Mountain Hill	
Quebec.....	(Junior BT)
Yves Poisson, 111 Mountain Hill	
Richmond, W. R. Whitehead,	
(Richmond and Melbourne BT)	
Rigaud, J. A. Dumontier.....	CC
Rimouski, Arthur Gendreau.....	CC
Rivière-du-Loup	
Gérard Lapoint.....	CC
Rock Island, A. L. Fuller	
(International CC)	
Rouyn, Maurice Landry, Box 690	
(Rouyn-Noranda CC)	
Rouyn, T. Théberge,	
175 Rue Galipault.....	(Junior CC)
St. Agathe des Monts,	
J. P. Langlois.....	CC
St. Hyacinthe	
Leopold Allard.....	(Senior CC)
St. Hyacinthe,	
P. E. Brodeur.....	(Junior CC)
St. Jacques, Fred Munn.....	CC
St. Jerome, Ernest Machabée.....	CC
St. John's, Jean Frédéric.....	BT
St. Romuald d'Etchemin	
J. Donat Vermette.....	BT
St. Tite, P. E. Tourigny.....	CC
St. Thérèse, G. A. Lebel.....	CC
Salaberry (See Valleyfield)	
Sayabec, Jean B. Perreault.....	BT
Shawinigan Falls, L. Oscar Ruel	
Sherbrooke, G. Dufresne.....	CC
Sorel, L. LaSalle.....	(Junior CC)
Temiskaming South A. Christen.....	BT
Terrebonne, Aimé Despatie,	
Box 34.....	CC
Thetford Mines, F. Poire	
(Junior CC)	
Trois Rivières, L. Trépanier.....	CC
Trois Pistoles, J. H. Renaud.....	CC
Val d'Or, Robert Lamb,	
Box 510.....	CC
Val d'Or, Camille Deschênes,	
Box 885.....	(Junior CC)
Valleyfield, (Salaberry de)	
J. M. Leduc, N.P.....	CC
Valleyfield.....	(Junior CC)
Eugene Gougeon	
Verdun, 3762 Wellington St.....	CC
Victoriaville, P. E. Bergeron,	
P.O. Box 233.....	CC
Ville Marie, Albert Filteau.....	CC
Waterloo, F. L. Pearson.....	BT

SASKATCHEWAN

Alsask, R. Fingarson	
(Young Men's BT)	
Asquith, C. H. Mitchell.....	BT
(Asquith and District BT)	
Assiniboia, Geo. Kay.....	BT
Balcarres, Claude Schaller.....	BT

TOWN AND SECRETARY

Battleford, J. T. Dewan.....	BT
Biggar, E. J. McKenzie.....	BT
Brooksby, N. Rosenberg.....	BT
Calder (& District)	
R. J. C. Dalgleish.....	BT
Canora, P. Keith.....	BT
Ceylon, F. H. McWhiney.....	BT
Chaplin, Don Cheshire.....	BT
Cudworth, J. M. Wiebe.....	BT
Davidson (& District).....	BT
H. H. Ketcheson	
Delisle, C. T. Leslie.....	
(Delisle & District BT)	
Domremy, Gaston Blerot.....	BT
Estevan, D. Bannatyne.....	BT
Foam Lake, C. Rankin.....	BT
Glentworth, L. F. La Fountain.....	BT
Gravelbourg, André Beauregard.....	BT
Grenfell, J. J. Kerr	
(Grenfell & District BT)	
Hawarden, S. O. Cole.....	BT
Hudson Bay Jet., W. G. Crabb.....	BT
Humboldt, C. A. Thompson.....	BT
Indian Head, R. G. Williams.....	BT
Kamsack, H. C. Hodges	
(Kamsack District BT)	
Kerrobert, Dr. N. T. Godfrey.....	BT
Kindersley, M. F. Cooke.....	BT
Kinistino (and District)	
J. Edmond.....	BT
Leader, Sam Floyd Gill.....	BT
Leslie, E. L. Fowler.....	BT
Limerick, A. Y. Terry.....	BT
Lloydminster (Lloydminster and	
District BT) Geo. K. Ross	
Maple Creek, G. S. Herringer.....	CC
Meacham, N. W. Hawrysh.....	BT
Melfort.....	BT
Melville (& District BT)	
Bernard MacLeod	
Meota, A. B. Johnson.....	BT
Moose Jaw,	
Gerald O'Shaughnessy.....	CC
Moosomin, Bert McKay.....	BT
Morse, H. E. Reimer.....	BT
Mossbank, Thos. Waddell.....	BT
Nipawin, S. M. Potts	
(Nipawin & District BT)	
Nokomis, J. Brewer.....	BT
North Battleford	
F. Wright.....	BT
Outlook, H. R. Stewart.....	BT
Oxbow, A. L. Moir.....	BT
Prince Albert, G. M. Cook	
(Com's'r.).....	BT
Qu'Appelle, J. H. Stewart.....	BT
Radisson, H. F. Stewart.....	BT
Regina, Alex. Aitken (C'm's'r.).....	CC
Veteran Block	
Rosetown, Geo. L. Conlin.....	BT
St. Walburg, A. L. Harwood.....	BT
Saskatoon, S. N. MacEachern	
(Commissioner).....	BT
Shaunavon, T. L. Ferguson.....	BT
Star City, Rev. T. Mitchell.....	BT
Swift Current, J. Greenblat.....	BT
Tisdale, I. N. Stothers.....	BT
Turtleford, J. Von Kuster.....	BT
Unity, R. W. Cantelon.....	BT
Valparaiso, S. A. Salaga.....	BT
Vonda, N. M. Trischuk.....	BT
Waseca, E. S. Snell.....	BT
Watrous, C. B. Rigby.....	BT
Weyburn, R. Schultz.....	BT
Wilkie (& Dist.), Wm. Shury.....	BT
Wolsley, H. Fletcher.....	BT
Wynyard, Wayne Miller, Box 117	
(Wynyard & Dist. BT)	
Yorkton, J. C. Matheson (Yorkton	
and District BT)	

THE CANADIAN CHAMBER OF COMMERCE

President, C. Bruce Hill, M.C., *President*, Engineering Tool & Forgings Ltd., St. Catharines, Ont.
Chairman of the Executive, H. Greville Smith, C.B.E., *Vice-President*, Canadian Industries Ltd., 1135 Beaver Hall Hill, Montreal, Que.

Vice-Chairman of the Executive, D. A. Hanson, *Vice-President*, Lewis, Apedaile & Hanson Inc., 465 St. John St., Montreal, Quebec; A. G. Partridge, *President*, Goodyear Tire & Rubber Co. of Canada, Ltd., 622 Fleet St. W., Toronto, Ont.

Executive Secretary, Donald L. Morrell, 530 Board of Trade Bldg., Montreal; *Manager, Ontario Office*, C. Syd Matthews, 21 Dundas Sq., Toronto.

Provincial Vice-Presidents, W. J. Rorrie, Pemberton & Son, Vancouver Ltd., Vancouver, B.C.; C. E. Garnett, Gormans Limited, 10238-104th St., Edmonton, Alta.; John Gordon, Canadian Motors Ltd., Regina, Sask.; Lionel Baxter, Osler, Hammond & Nanton, Ltd., Winnipeg, Man.; R. A. Bryce, Macassa Mines, Ltd., 85 Richmond St., Toronto, Ont.; L. O. Regnier, St. Jean, Quebec; L. W. Simms, T. S. Simms & Co. Ltd., Saint John, N.B.; A. Murray McKay, Maritime, Telephone & Telegraph Co. Ltd., Halifax, N.S.; Lt. Col. K. S. Rogers, Radio Station CFCY, Charlottetown, P.E.I.

CANADIAN INSTITUTE FOR
BOARD AND CHAMBER SECRETARIES
(Under auspices of the Canadian Chamber
of Commerce).

Secretary-Treasurer, W. J. Sheridan, 530 Board of Trade Bldg., Montreal.

THE JUNIOR CHAMBER OF COMMERCE OF CANADA
President, Donald Hugh McKay, Station CJCJ, Renfrew Bldg., Calgary, Alta.; *Executive Vice-President*, P. T. R. Pugsley, 5183 Cote des Neiges Rd., Montreal, Que.; *Secretary-Treasurer*, Norman H. Bakes, 530 Board of Trade Bldg., Montreal, Que.

CANADIAN SECTION

INTERNATIONAL CHAMBER OF COMMERCE
Chairman, W. D. Jones, *Chairman of the Board*, International Business Machines Co. Ltd., Toronto, Ont.; *Hon. Secretary*, H. G. Hesler, *Assistant General Manager*, The Royal Bank of Canada, Montreal, Que.; *Hon. Treasurer*, T. B. Weatherbee, *Manager*, The Canadian Bank of Commerce, Montreal, Que.; *General Manager*, J. Gordon Neiles, 1411 Crescent Street, Room 506, Montreal 25, Que.

THE ONTARIO ASSOCIATED BOARDS OF TRADE
AND CHAMBERS OF COMMERCE

President, C. A. Pollock, Kitchener; *Secretary-Treasurer*, Alastair Conacher, 128 King St. E., Hamilton, Ont.

NORTHERN ONTARIO ASSOCIATED
BOARDS OF TRADE

President, Mr. Bruce McLeod, North Bay, Ont.; *Vice-President*, F. B. Ricard, Sudbury, Ont.

BRITISH COLUMBIA AND YUKON CHAMBER OF MINES
Manager, Frank E. Woodside, 790 Dunsmuir St. (cor. Dunsmuir & Howe Streets), Vancouver.

**ALBERTA AND NORTH WEST CHAMBER OF MINES
AND RESOURCES**
Secretary-Manager: L. E. Drummond, McLeod Bldg., Edmonton.

MANITOBA CHAMBER OF MINES
Secretary: Mr. J. P. de Wet, 205 Montreal Trust Bldg., Winnipeg.

CHAMBERS OF COMMERCE ABROAD

THE ASSOCIATION OF BRITISH CHAMBERS
OF COMMERCE

President, Sir Arnold Gridley, K.B.E., M.P.
Secretary, Arthur R. Knowles, O.B.E., 14 Queen Anne's Gate, Westminster, London, S.W.1, England.

THE FEDERATION OF CHAMBERS OF COMMERCE
OF THE BRITISH EMPIRE

President, The Rt. Hon. Lord Balfour of Inchrye, P.C., M.C.
Secretary, A. de V. Leigh, M.B.E., M.A., 69 Cannon Street, London E.C. 4, England.

NORTHWESTERN ONTARIO ASSOCIATED BOARDS
OF TRADE AND CHAMBERS OF COMMERCE

President, J. L. Skillen, Dryden, Ont.; *Secretary*, C. W. King, c/o Port Arthur Business College Port Arthur, Ont.

MARITIME BOARD OF TRADE

President, A. A. Dumphy, Kentville, N.S.; *Secretary*, E. A. Saunders, *Secretary Board of Trade*, Halifax, N.S.

TRANSPORTATION COMMISSION
of the Maritime Board of Trade

(Appointed by the Maritime Board of Trade and the Maritime Provincial Governments)

Chairman, D. R. Turnbull, Halifax, N.S.; *Vice-Chairman*, J. D. McKenna, Saint John, N.B.; *Sec-Treasurer*, E. A. Saunders, *Secretary Board of Trade*, Halifax, N.S.; *Transportation Manager*, Rand H. Matheson, P.O. Box 215, Moncton, N.B.

SASKATCHEWAN ASSOCIATED BOARDS OF TRADE

Veteran Block, Regina, Sask.

President, J. S. Woodward, Saskatoon; *Vice-President*, John Gordon, Regina; *Secretary-Treasurer*, A. Aitken, Regina.

SASKATCHEWAN JUNIOR CHAMBER OF COMMERCE

Regina

(Affiliated to Junior Chamber of Commerce of Canada)

President, N. E. Huston, c/o Saskatchewan Co-op Creamery Ass'n., Regina; *Secretary-Treasurer*, A. J. Smith, c/o Canadian Motors, Regina.

MANITOBA ASSOCIATED BOARDS OF TRADE

President, D. G. McKenzie, Winnipeg, Man.; *Secretary-Treasurer*, E. C. Gilliat, 346 Main Street, Winnipeg, Man.

QUEBEC PROVINCE CHAMBER OF COMMERCE

Managing Secretary, Viateur Gendron, 14 St. James St. East, Montreal 1, Quebec.

FEDERATION OF THE JUNIOR CHAMBERS OF
COMMERCE OF QUEBEC

(Fédération des Chambres de Commerce des Jeunes de la Province de Québec)

Managing Secretary: Mr. Jean Paul Forest, 14 St. James St., East, Montreal 1, P.Q.

BELGIAN CHAMBER OF COMMERCE IN CANADA

Secretary, Jules Dupré, Room 709, Sun Life Building, Montreal, Que.

LE CONSEIL D'ORIENTATION ECONOMIQUE
DU SAGUENAY

(Economic Council of the Saguenay District)

President, Mr. J. Albert Nérón, Roberval, P.Q.; *Secretary and Commissioner*, J.-G. Lamontagne, P.O. Box 424 Chicoutimi, P.Q.

CHAMBERS OF MINES

CHAMBER OF MINES OF EASTERN BRITISH COLUMBIA

President, W. S. Hamilton, A.C.S.M., M.C.I.M.; *Secy.-Treas.*, Frank Pennoyer, P.O. Box 98, Nelson, B.C.

MINING AND NATURAL RESOURCES SECTION

The Montreal Board of Trade

Manager, F. Coates, 425, Board of Trade Building, Montreal.

THE CANADIAN CHAMBER OF COMMERCE IN
GREAT BRITAIN, INC.

President, Mr. J. C. Patteson, C.M.G., *European General Manager*, C.P.R., Co. (Elected Apr. 30, 1946).

Secretary, G.H. Ward, O.B.E., British Columbia House, 3 Regent Street, London, S.W.1, England.

BRITISH EMPIRE CHAMBER OF COMMERCE IN THE
UNITED STATES OF AMERICA

President, Alexander Brackenridge; *Secretary*, L. J. N. Blyde, 55 Broadway, New York City 6, N.Y., U.S.A.

RELIGIOUS DENOMINATIONS AND MISSIONARY SOCIETIES

CHURCH OF ENGLAND IN CANADA

ARCHBISHOPS

- Most Rev. George F. Kingston, M.A., Ph.D., D.D., Archbishop of Nova Scotia, Primate of All Canada, 1947, 414 Barrington Street, Halifax, N.S.
 Most Rev. L. R. Sherman, M.A., B.Litt., D.D., Archbishop of Rupert's Land, and Metropolitan of Ecclesiastical Province of Rupert's Land, 1943. Bishop's Court, Winnipeg, Manitoba.
 Most Rev. Philip Carrington, M.A., D.C.L., D.D., Archbishop of Quebec and Metropolitan of Ecclesiastical Province of Canada, 1944. Bishopthorpe, 69 Esplanade, Quebec City, P.Q.
 Most Rev. W. R. Adams, D.D., Archbishop of Kootenay and Metropolitan of Ecclesiastical Province of British Columbia, 1941: Bishop Garth, Vernon, B.C.
 Most Rev. C. A. Seager, D.D., 1944. Archbishop of Huron and Metropolitan of the Ecclesiastical Province of Ontario; Bishopstowe, London, Ont.

DIOCESE

BISHOPS

With date of consecration.

- Algoma** Rt. Rev. W. L. Wright, D.D., 1944. Bishophurst, Sault Ste. Marie, Ontario.
Arctic Rt. Rev. A. L. Fleming, F.R.G.S., D.D., 1933. Church House, 604 Jarvis St., Toronto Ont.
Athabasca Rt. Rev. A. H. Sovereign, M.A., F.R.G.S., D.D., 1932. Bishop's Lodge, Peace River, Alberta.
Brandon Rt. Rev. W. H. Thomas, D.D., 1924. Bishop's Lodge, Brandon, Manitoba.
British Columbia Rt. Rev. H. E. Sexton, D.D., 1935. Bishopsclouse, 906 Vancouver St., Victoria, B.C.
Caledonia Rt. Rev. J. B. Gibson D.D., 1945. See House, Prince Rupert, B.C.
Calgary Rt. Rev. H. R. Ragg, D.D., 1943. Bishop's Court, 1029 Hillcrest Ave., Calgary, Alta.
Cariboo Rt. Rev. F. Stanford, A.K.C., 1943. Prince George, B.C.
Edmonton Rt. Rev. W. F. Barfoot, M.A., D.D., 1941. See House, 10416-131st St., Edmonton, Alberta.
Fredericton Rt. Rev. W. H. Moorehead, M.A., D.D., D.C.L., 1938. Bishop's Court, Fredericton, New Brunswick.
Huron Most Rev. C. A. Seager, M.A., D.D., LL.D., 1926. Bishopstowe, London, Ont. (Arch-bishop).
Keewatin Rt. Rev. J. Lofthouse, D.D., 1938. Bishopstowe, Kenora, Ont.
Kootenay Most Rev. W. R. Adams, D.D., Bishop Garth, Vernon, B.C.
Montreal Rt. Rev. J. H. Dixon, B.A., B.D., 1444 Union Ave., Montreal, Quebec.
Moosonee Rt. Rev. R. J. Renison, B.A., D.D., 1943. Bishopstope, Schumacher, Ont.
New Westminster Rt. Rev. Sir Francis C. C. Heathcote, Bart., L.Th., D.D., 1941. See House, Vancouver, B.C.
Niagara Rt. Rev. L. W. B. Broughall, M.A., D.D., 1933. See House, 172 Bay St. S., Hamilton, Ontario.
Nova Scotia Most Rev. Geo. F. Kingston, M.A., Ph.D., D.D., 1944. 414 Barrington St., Halifax, N.S.
Ontario Rt. Rev. John Lyons, M.A., D.D., 1932. Bishop's Court, Kingston, Ont.
Ottawa Rt. Rev. R. Jefferson, B.A., B.D., D.D., 1939. Bishop's Court, 140 Bay St., Ottawa, Ontario.
Qu'Appelle Rt. Rev. E. H. Knowles, LL.B., D.D., 1935. Bishop's Court, College Ave., Regina, Sask.
Quebec Most Rev. P. Carrington, M.A., D.C.L., Litt.D., D.D., 1935. Bishopsthorpe, 69 D'Auteuil St., Quebec, P.Q.
Rupert's Land Most Rev. L. R. Sherman, M.A., B.Litt., D.D.; Bishop's Court, Winnipeg, Man.
Saskatchewan Rt. Rev. H. D. Martin, D.D., 1939. Bishopsthorpe, Prince Albert, Sask.
Saskatoon Rt. Rev. W. T. T. Hallam, M.A., D.D., 1931. 69 York Bldg., Saskatoon, Sask.
Toronto Rt. Rev. A. R. Beverley, M.A., D.D., Bishop Suffragan, 1934; Bishop 1947. Synod House 135 Adelaide St. East, Toronto, Ontario.
Yukon (vacant)

Form of address:—Archbishop, "My Lord Archbishop"; Bishop, "My Lord."

GENERAL SYNOD OF CANADA

Comprising Clerical and Lay Representatives of all the Dioceses in Canada.

Official Year Book of the Church of England in Canada, giving list of clergy and other ecclesiastical information is published by the General Synod from 604 Jarvis Street, Toronto.

Secretary of General Synod, Rev. O. LeRoi Mooers, B.A., 116 Princess St., Saint John, N.B.

Treasurer of General Synod, Mr. A. F. D. Lace, 604 Jarvis St., Toronto, Ont.

ECCELSIASTICAL PROVINCES OF CANADA

Ecclesiastical Divisions—(a) Province of Eastern Canada, comprising the Dioceses of Nova Scotia, Quebec, Montreal, Fredericton. (b) Province of Ontario, comprising Toronto, Huron, Ontario, Algoma, Niagara, Ottawa, Moosonee. (c) Province of Rupert's Land, comprising Rupert's Land, Saskatchewan, Athabasca, Qu'Appelle, Calgary, Keewatin, Edmonton, Brandon, Saskatoon and Arctic. (d) Province of British Columbia, comprising Columbia, Caledonia, New Westminster, Kootenay, Cariboo, Yukon.

CHURCH STATISTICS (LATEST OFFICIAL FIGURES)

Number of People in Canada professing the Anglican faith, Census 1941.....	1,751,188	Souls.....	864,054
Total number of Clergy.....	1,949	Communicants.....	500,000
Total number of Licensed Lay Readers.....	974	Total number of Dioceses.....	27
Total number of Churches.....	3,101	Total number of Sunday Schools.....	2,212
Total Value of Churches.....	\$30,369,823.00	Total Officers and Teachers.....	14,527
Total number other Parish Buildings.....	2,417	Total Scholars.....	199,407
Total Value of other Parish Buildings.....	\$6,116,593.00	Contributions for Missions (Canadian and Foreign).....	\$508,882.87
Total number Parsonages.....	1,395	Total Parochial Contributions.....	\$4,609,000.00
Total Value of Parsonages.....	\$4,576,818.00	Total for Capital Expenditure.....	\$536,329.00

THE MISSIONARY SOCIETY OF THE CHURCH OF ENGLAND IN CANADA

General Secretary—Rev. Canon L. A. Dixon, O.B.E., M.A., D.D.
Supt. of Indian Schools—Rev. Canon H. A. Alderwood, L.Th., D.D.
Field Secretary, Rev. H. G. Watts, B.A., B.D., D.D.

Accountant—Miss E. Evans.

General Treasurer—R. W. Allin.

Offices—The Church House, 604 Jarvis St., Toronto 5, Ont.

CANADIAN MISSIONS

Block grants are made to fifteen Canadian Missionary Dioceses.

AMONG ORIENTALS IN CANADA

Japanese:—

Rev. W. H. Gale, 1912, Miss M. Foster, Miss G. Tucker, Rev. G. G. Nakayama, Miss A. Suzuki, Miss K. Lang, Miss M. Walker.

Chinese:—

Vancouver—Rev. Andrew Lam, Miss H. Hellaby, L.Th., Mrs. Lowe, Miss M. Chadwick, L.Th., Mrs. A. W. Field.

Victoria—Rev. Geo. Lin Yuen;
 Cumberland—Mrs. L. M. Finch.

CHURCH CAMP MISSIONS

Dawson, Yukon—Rev. J. R. B. Vance; Noranda, Montreal—Rev. C. C. Robinson, B.A.; Flin Flon, Brandon—Rev. R. B. Horsefield, B.A.

CANADA—INDIAN BOARDING SCHOOLS

The Chootla School, Carcross, Yukon—Principal, Rev. J. W. Ellis.

St. Michael's, Alert Bay School, British Columbia—Principal, Rev. S. J. Wickens, B.A., B.D.
 All Saints', Aklavik, N.W.T.—Principal, Rev. R. T. Gibson.

St. Andrew's, Whitefish, Atikameg P.O., via Grouard, Alberta—Principal, Rev. R. T. Cathcart.

St. John's, Wabasca, via Slave Lake, Alberta—Principal, Rev. A. B. Christie.

Old Sun School, Blackfoot Reserve, Gleichen, Alberta—Principal, Rev. J. W. House, B.A.

St. Paul's School, Blood Reserve, Cardston, Alberta—Principal, Ven. S. H. Middleton, B.Sc.

St. Cyprian's School, Peigan Reserve, Brocket, Alberta—Principal, Rev. E. S. W. Cole.

WOMAN'S AUXILIARY OF THE CHURCH OF ENGLAND IN CANADA

President, Mrs. R. E. Wodehouse; *Vice-President for Eastern Canada*, Mrs. G. C. P. McIntyre; *Vice-President for Central Canada*, Mrs. H. D. Martin; *Vice-President for Western Canada*, Mrs. C. E. Lightfoot; *Corresponding Secretary*, Mrs. C. F. L. Gilbert.

OVERSEAS MISSIONS

CHINA

Diocese of Honan

Kaifeng—Rt. Rev. P. Lindel Tsen, D.D., 1929, Bishop of Honan and Mrs. Tsen; Ven. G. A. Andrew, B.A., 1918; Rev. Wm. H. Simpson, B.A., 1940 and Mrs. Simpson, 1934; Miss Greta Clark, 1919; Miss F. D. Howard, B.S.A., 1933; Miss G. W. Gibberd, B.A., L.Th., 1928 (on furlough); Miss F. M. Watts, 1918 (on furlough); Rev. G. C. C. Scovil, M.A., B.D., 1946 and Mrs. Scovil, 1946; Miss Mae Coates, 1946, Miss C. Williston, 1946.
 Kweichow—Miss S. S. Kelsey, R.N., 1924; Miss M. Peters, R.N., 1917.

INDIA

Palampur—Rev. C. R. H. Wilkinson, M.A., D.D., 1926; Mrs. Wilkinson, 1926 (on furlough); Rev. G. Guiton, L.C.P., 1933; Mrs. Helen Hanson, L.S.F.M., 1929; Miss O. M. Balderson, R.N., 1929; Miss J. F. Wylie, B.Sc., 1946; Rev. H. F. C. Newman, B.A., and Mrs. Newman, 1944; Rev. T. M. Dustan, B.A., L.Th., and Mrs. Dustan, 1947.
 Rev. E. S. Davis, B.A., M.A., 1948.
 Kangra—Miss F. Haslam, B.Sc., M.D., 1934; Miss J. M. Nattress, 1928; Miss M. Holtby, R.N., 1929;

St. Alban's School, Prince Albert, Saskatchewan—Principal, Rev. G. W. Fisher.

All Saints', Lac La Ronge, Saskatchewan—Principal, Rev. D. C. Wickenden.

Elkhorn School, Elkhorn, Man.—Principal, Rev. B. O. G. Dixon, B.A., B.Sc.

Sioux Lookout, Sioux Lookout, Ontario—Principal, Rev. D. C. Wickenden.

Shingwauk, Sault Ste. Marie, Ontario—Principal, Rev. Canon A. E. Minchin, B.A., L.Th.

St. John's, Chapleau, Ontario—Principal, Rev. G. A. Crawley.

Bishop Horden Memorial, Moose Factory, Moosenee, Ontario—Principal, Ven. H. G. Cook B.A., L.Th.

St. Phillips, Port George, Quebec—Principal, Canon H. S. Shepherd, B.A.

Gordon's, Punnicby, Saskatchewan—Mr. F. Mayo.

THE COAST MISSIONS

The Columbia C.M.—Rev. A. D. Greene, B.A., Superintendent; The Prince Rupert C.M.—
 The Massett Inlet Mission—

ANGLICAN MISSION TO THE JEWS

Montreal—Rev. S. Andrews, Miss W. Black.
 Toronto—Rev. M. Kaminsky, Mrs. Kaminsky, Miss A. A. Forster, Miss M. Elliott.

DIOCESE OF THE ARCTIC

This Diocese, in the Ecclesiastical Province of Rupert's Land, stretches across the north of Canada, and has an area of 1,204,699 square miles, excluding water areas. It has an estimated population of about 10,000—Eskimo, Indians and white. Two fully equipped Hospitals have been established, and two Residential Schools. Right Reverend A. L. Fleming, D.D., Bishop, has his headquarters at Church House, Toronto. *Hon. Secretary*, C. L. Foster, Esq.

ST. THOMAS' RECTORY, SEAFORTH, ONT.; RECORDING SECRETARY, MRS. H. F. PAULL, CHRISTCHURCH RECTORY, LISTOWEL, ONT.; TREASURER, MRS. C. O. MOON, CHURCH HOUSE, 604 JARVIS STREET, TORONTO 5, ONT.

St. Thomas' Rectory, Seaforth, Ont.; *Recording Secretary*, Mrs. H. F. Paull, Christchurch Rectory, Listowel, Ont.; *Treasurer*, Mrs. C. O. Moon, Church House, 604 Jarvis Street, Toronto 5, Ont.

JAPAN

Diocese in Mid-Japan

Now self-supporting, self-governing, and self-propagating. Is a Diocese in the Nippon Sei Ko Kai (Holy Catholic Church in Japan). Canon P. S. C. Powles, M.A., B.D., 1916; Miss Marie Foerster, 1927; Miss L. M. Powell, R.N., 1934; Miss H. M. Horobin, 1923; Miss F. B. Hawkins, 1920; Miss H. Robinson, 1912; Miss J. M. Miller, 1935.

PALESTINE

St. Luke's Hospital, Hebron (Grant).

INSTITUTIONS

Schools and hospitals are maintained in China and India.

N.B.—The Woman's Auxiliary to the M.S.C.C. is responsible for all work among women and children in the Overseas and Canadian Mission Fields of the Church of England in Canada.

THE COUNCIL FOR SOCIAL SERVICE OF THE CHURCH OF ENGLAND IN CANADA

Chairman—The Primate of All Canada (ex officio).

General Secretary—Rev. Canon W. W. Judd, M.A., D.C.L. *Honorary Treasurer*—G. Hunt, Esq.

Offices—The Church House, 604 Jarvis St., Toronto 5, Ont.

THE COUNCIL FOR SOCIAL SERVICE is the official department of the Church for the study, promotion and carrying on of social welfare work. The Council promotes the study of social reforms, the protection of minorities, and relief problems. Anglican immigrants are met at the ports by chaplains whose addresses are as follows:

Rev. F. D. Smith, 66 South Park St., Halifax, N.S.; Rev. W. P. Haigh, 183 Duke St., Saint John, N.B.
Rev. D. C. Hunt, 15 St. Stanislas St., Quebec, P.Q.; Rev. S. Andrews, Apt. 8, 1472 Bishop St., Montreal, P.Q.

THE GENERAL BOARD OF RELIGIOUS EDUCATION OF THE CHURCH OF ENGLAND IN CANADA

Chairman, The Primate of All Canada (ex officio); *General Secretary*, Rev. Canon R. A. Hiltz, M.A., D.D., D.C.L.; *Associate to the General Secretary*, Rev. A. Harding Priest, B.A., D.D. *Department Secretaries*:—*Editorial*, Rev. D. B. Rogers, M.A., D.C.L.; *Field (Eastern)*, Rev. J. S. Wetmore, B.A.; (Western), Rev. L. A. C. Smith, B.A., B.D.; (Central Western), Rev. L. F. Wilmot, B.A., M.C.; *Girls' Work Supervisor*, Miss Evelyn Mills, O.B.E., B.A. *Hon. Treasurer*, Mr. R. H. Soward, B.A.

Offices of the Board, The Church House, 604 Jarvis St., Toronto, Ont.

THE CHURCH OF ENGLAND DEACONESS AND MISSIONARY TRAINING HOUSE

217 St. George St., Toronto.

President—Mr. R. H. Soward, B.A.

Principal Deaconess—Miss A. Edgar, R.N.

Secretary—Miss C. Trees.

Treasurer—Mrs. D. B. Donaldson

Financial Secretary, E. McGee.

Superintendent Mildmay Institute, Deaconess Grace Morton.

Chaplain, Rev. T. W. Murphy, M.A.

THE CHURCH ARMY IN CANADA

HEADQUARTERS AND TRAINING CENTRE—

397 Brunswick Ave., Toronto, Ont.

Hon. President,

Director, Captain J. R. C. Ding

All information can be obtained from the Director at Toronto Headquarters.

NATIONAL LAYMEN'S COUNCIL

OF THE CHURCH OF ENGLAND IN CANADA

The Church House, 604 Jarvis Street, Toronto 5

Chairman, Mr. C. K. Howard, 673 Stuart Ave., Montreal, Que.

ROMAN CATHOLIC CHURCH IN CANADA

Roman Catholic population of Canada, Census 1941: 4,986,552

THE HIERARCHY

Apostolic Delegation—520 Driveway, Ottawa.

His Excellency, the Most Rev. Hildebrand Antoniutti, Apostolic Delegate.

Msgr. J. Morelli, Auditor of the Apostolic Delegation.

Rev. W. A. Carew, Secretary to the Apostolic Delegate.

In the following list Archbishops and Bishops have the title of "Most Rev." The title of "Right Rev." is employed when addressing church dignitaries who are not Bishops but hold an honorary rank. A Cardinal is designated "His Eminence."

The ecclesiastical form of address is shown by the following examples:—

To His Eminence, J. C. Cardinal McGuigan, Archbishop of Toronto.

To His Excellency, the Most Rev. J. A. O'Sullivan, D.D., Archbishop of Kingston

To His Excellency, the Most Rev. Joseph Ryan, D.D., Bishop of Hamilton.

The date is that of Consecration. The place name is that of the Diocese.

PROVINCE OF EDMONTON

DIOCESE

Mt. Rev. J. H. MacDonald, D.D.,
Archbishop 1937 Edmonton
Mt. Rev. F. Carroll, D.D. 1936 Calgary
Mt. Rev. Ubald Langlois, D.D.,
O.M.I., *Vicar Apostolic* 1938 Grouard
Mt. Rev. Henri Routhier, O.M.I.,
D.D., *Vicar Apost. Coadjutor* 1945 Grouard
Mt. Rev. J. Trocellier, O.M.I.,
Vicar Apostolic 1942 Mackenzie

PROVINCE OF HALIFAX

Mt. Rev. J. T. McNally, D.D. 1937 Halifax
Mt. Rev. James Morrison, D.D. 1912 Antigonish
Mt. Rev. J. R. MacDonald, D.D.,
Coadjutor 1943 Antigonish
Mt. Rev. James Boyle, D.D. 1944 Charlottetown

PROVINCE OF KINGSTON

Mt. Rev. J. A. O'Sullivan, D.D. .. 1944 Kingston
Mt. Rev. Rosario Brodeur, D.D. 1941 Alexandria
Mt. Rev. Gerald Berry, D.D. 1945 Peterborough
Mt. Rev. R. H. Dignan, D.D. 1934 Sault Ste Marie

PROVINCE OF QUEBEC

Mt. Rev. Maurice Roy, D.D.,
Archbishop of Quebec 1947 Quebec
Mt. Rev. J. O. Plante, D.E. Aux. 1927 Quebec
Mt. Rev. G. Melançon, D.D. 1940 Chicoutimi
Mt. Rev. A. Lafortune, D.D. 1938 Nicolet
Mt. Rev. Georges Pelletier, D.D., 1947 Three Rivers
Mt. Rev. Aldeé Desmarais, D.D. .. 1939 Amos

PROVINCE OF RIMOUSKI

DIOCESE

Mt. Rev. Georges Courchesne, D.D. 1920 Rimouski
Mt. Rev. C. Eug. Parent, D.D.,
Auxiliary Bishop 1944 Rimouski
Mt. Rev. Albeni Leblanc, D.D. 1941 Gaspé
Mt. Rev. Napoleon Labrie, C.J.M., 1938 Gulf of St.
Lawrence
Mt. Rev. L. Scheffer, O.M.I.,
Vicar Apostolic 1946 Labrador

PROVINCE OF REGINA

Mt. Rev. R. Duprat, O.P. 1938 Prince Albert
Mt. Rev. M. J. Lemieux, O.P. 1935 Gravelbourg
Mt. Rev. P. F. Pocock, D.D. 1944 Saskatoon
Mt. Rev. Severin Gertken,
O.S.B. (Abbott-Nullius) 1927 Muenster
(Vacant) Regina

PROVINCE OF VANCOUVER

Mt. Rev. W. M. Duke, D.D. 1931 Vancouver
Mt. Rev. E. Q. Jennings, D.D. 1941 Kamloops
Mt. Rev. J. M. Hill, D.D. 1946 Victoria
Mt. Rev. Martin Johnson, D.D. 1936 Nelson
Mt. Rev. A. Jordan, O.M.I., D.D.,
Vicar Apostolic 1945 Prince Rupert
Mt. Rev. I. Conder, O.M.I., D.D.,
Vicar Apostolic 1944 Whitehorse, Y.

PROVINCE OF ST. BONIFACE

Mt. Rev. A. Béliveau, D.D. 1913 St. Boniface
Mt. Rev. Georges Cabana,
Co-adjutor 1941 St. Boniface
Mt. Rev. M. Lajeunesse, O.M.I.,
Vicar Apostolic 1934 Keewatin
Mt. Rev. Marc Lacroix, O.M.I.,
D.D., *Vicar Apostolic* 1943 Hudson's Bay

THE ROMAN CATHOLIC CHURCH IN CANADA—Continued

PROVINCE OF TORONTO

His Em. Cardinal J. C. McGuigan, D.D.	1934 Toronto
Mt. Rev. B. Webster D.D. Aux.	
Bishop of Toronto.....	1946 Toronto
Mt. Rev. J. Ryan, D.D.....	1937 Hamilton
Mt. Rev. John Th. Kidd, D.D.....	1925 London
Mt. Rev. J. C. Cody, D.D.	
Coadjutor.....	1937 London

PROVINCE OF MONTREAL

Mt. Rev. J. Charbonneau, D.D.	1940 Montreal
Mt. Rev. Conrad Chaumont, D.D.	
Aux. 1941 do.	
Mt. Rev. Lawrence Whelan, D.D.	
Aux. 1941 do.	
Mt. Rev. T. A. Papineau, D.D.....	1928 Joliette
Mt. Rev. A. Douville, D.D.....	1943 St. Hyacinthe
Mt. Rev. P. S. Desranleau, D.D.....	1938 Sherbrooke
Mt. Rev. J. Alfred Langlois, D.D.	1924 Valleyfield
Mt. Rev. A. Forget, D.D.....	1934 St. Johns

PROVINCE OF MONCTON

Mt. Rev. N. Robichaud, D.D.	1942 Moncton
Mt. Rev. C. LeBlanc, D.D.	1942 Bathurst
Mt. Rev. Patrick Bray, D.D.....	1936 Saint John
Mt. Rev. A. M. Roy, O.F.M., D.D.....	1945 Edmundston

PROVINCE OF OTTAWA

Mt. Rev. A. Vachon, D.D.....	1940 Ottawa
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Mt. Rev. J. E. Limoges, D.D.....	1922 Mont Laurier
Mt. Rev. Wm. J. Smith, D.D.....	1945 Pembroke
Mt. Rev. L. Rheume, O.M.I., D.D.	1938 Timmins
Mt. Rev. Georges Landry, D.D.....	1946 Hearst
Mt. Rev. H. Belleau, O.M.I., D.D.	

Vicar Apostolic..... 1939 James Bay

ARCHDIOCESE OF WINNIPEG

(Immediately subject to the Holy See.)

Mt. Rev. Alfred A. Sinnott, D.D.	1915 Winnipeg
Mt. Rev. G. Murray, D.D.	
Coadjutor.....	1944 Winnipeg

UKRAINIAN BISHOP FOR CANADA

Mt. Rev. B. V. Ladyka O.S.B.M., D.D. (Residing in Winnipeg) ..	1929
Mt. Rev. N. N. Savaryn, D.D., Aux. Bishop of the Ukrainian Diocese of Canada.....	1943
Mt. Rev. Emile Yelle, P.S.S., D.D.	1933 Titular Arch- bishop of Arcadiopolis
Mt. Rev. J. Prud'homme, D.D....	1937 Titular Bishop of Salde
Mt. Rev. G. Breynat, O.M.I.....	1943 Titular Arch- bishop of Garella
Mt. Rev. J. Guy, O.M.I.....	1943 Titular Bishop of Potiche
Mt. Rev. C. L. Nelligan, D.D.....	1937 Titular Bishop of Phenice

THE UNITED CHURCH OF CANADA

The United Church of Canada was inaugurated on June 10th, 1925, when the Congregational Churches of Canada, the Methodist Church, the Presbyterian Church in Canada, and the Local Union Churches in Western Canada were united into one Canadian Church. Since that date the Wesleyan Methodist Church, Bermuda, has affiliated, and a number of Welsh Presbyterian, Christian, and Union Congregations have been received into the United Church.

Statistics for the Year ending December 31st, 1946

Number professing the United Church faith (census 1941).....	2,204,875	Number of Preaching Places.....	6,670
Total Membership.....	767,989	Number of Sunday Schools.....	5,044
Number of Ministers.....	3,239	Membership—Officers, Teachers, Scholars, ..	481,870
Number of Home Missionaries.....	1,099	Total Value of Congregational Property..	\$95,211,619
Number of Overseas Missionaries in the active work.....	180	Total Raised for All Purposes.....	\$17,817,949

The Year Book, giving list of ministers and pastoral charges, and information concerning missions, colleges, etc., is published by the General Council Office, Room 421 Wesley Building, Toronto.

The Executive Officers of The United Church are as follows:

<i>Moderator</i> —The Rt. Rev. T. W. Jones, M.A., D.D., Toronto, Canada.	<i>Secretary of Missionary and Maintenance Committee</i> — Rev. Deuliz G. Ridout, F.R.G.S., D.D.; <i>Associate</i> <i>Secretaries</i> —Rev. G. A. Williams, Rev. J. C. Thompson, B.A.,; Rev. H. E. D. Ashford, M.B.E., B.A., B.D.
<i>Secretary</i> —Rev. Gordon Sisco, M.A., D.D., Toronto.	<i>Secretary, Missionary Education</i> —Rev. K. J. Beaton, B.A., D.D.
<i>Treasurer</i> —Rev. V. T. Mooney, B.A., D.D.	<i>Book Steward</i> —Rev. C. H. Dickinson, B.A., B.D.
<i>Secretary of Board of Christian Education</i> —Rev. David I. Forsyth, B.A., <i>Associate Secretary</i> —Rev. John Alvin Cooper, B.S.A., B.D.	<i>Secretary of Board of Pensions</i> —Rev. H. G. Tuttle, M.A., B.D. <i>Assistant Secretary</i> —Rev. W. W. Burnett, M.C., B.A.
<i>Secretary of Board of Colleges and Secondary Schools</i> — Rev. W. Harold Young, M.A., D.D.	<i>Editor, The United Church Observer</i> —Rev. A. J. Wil- son, B.A., D.D.
<i>Secretary of Board of Evangelism and Social Service</i> — Rev. J. R. Mutchmor, M.A., D.D. <i>Associate Secre- taries</i> —Rev. Hugh Dobson, B.A., D.D. and Rev. R. C. Chalmers, Th.D. <i>Assistant Secretary</i> —Rev. W. G. Berry, M.A., B.D.	<i>Editor, Sunday School Publications</i> —Rev. G. A. Little, B.A., D.D. <i>Associate</i> —Rev. Archer Wallace, M.A., D.D. <i>Assistant Editor</i> , Rev. N. F. Langford, M.A., B.D.
<i>Secretary of Board of Overseas Missions</i> —The Very Rev. J. H. Arup, B.A., D.D. <i>Associate Secretary</i> — Rev. D. H. Gallagher, B.A., B.D., LL.B.	<i>Publicity</i> —Rev. Andrew McLaughlin, B.A., B.D.
<i>Secretary of Board of Home Missions</i> —Rev. George Dorey, B.A., D.D. <i>Associate Secretary</i> —Rev. M. C. Macdonald, B.A., D.D. <i>Assistant Secretary</i> — Rev. John R. Leng, M.C., B.A., B.D.	

The General Offices of The United Church of Canada are Wesley Buildings, 299 Queen St. W., Toronto.

THE UNITED CHURCH OF CANADA; SECRETARIES OF THE CONFERENCES

NEWFOUNDLAND:—Rev. A. J. Barrett, B.A., St. John's, Newfoundland.	HAMILTON:—Rev. H. S. Fiddes, 27 Walnut St., Fort Erie, Ont.
MARITIME:—Rev. A. G. Pentz, M.A., 550 Robie St. Halifax, N. S.	LONDON:—Rev. R. B. Cumming, B.A., B.D., Salford, Ont.
MONTREAL AND OTTAWA:—Rev. R. DeWitt Scott, M.A., B.D., 1440 St. Alexander St., Montreal, Que.	MANITOBA:—Rev. C. S. Matchett, B.A., B.D., Souris, Man.
BAY OF QUINTE:—Rev. H. C. Wolfrain, M.A., B.D., Almonte, Ontario.	SASKATCHEWAN:—Rev. A. E. Swanston, M.A., B.D., Maple Creek, Sask.
TORONTO:—Rev. C. E. Dyer, 93 Fifth St., New Toronto, Ontario.	ALBERTA:—Rev. C. Dwight Powell, B.A., B.D., 317 21st Ave. W., Calgary, Alta.
	BRITISH COLUMBIA:—Rev. Ralph Hardy, B.A., 6464 Chester St., Vancouver, B.C.

THE BOARD OF OVERSEAS MISSIONS

Chairman—President W. T. Brown, M.A., Ph.D.,
 LL.D.
Secretaries—See list of Church Officers.
Fields—Africa, in Angola, Portuguese West Africa;
 Asia, China in three fields: Honan, South China,
 West China; Central India; Japan; Korea; *West
 Indies*, Trinidad.
 The expenditure for the year ending December 31st,
 1946, was approximately \$466,760.14.
 180 Canadian missionaries are employed.

THE BOARD OF HOME MISSIONS

Chairman—Rev. A. Lloyd Smith, M.A., D.D. *Secretaries*—See list of Officers

The Board maintains about 889 Home Missions in Canada, Newfoundland and Bermuda, comprising 3,000 preaching stations, and has in its employ 1,113 workers. Services are carried on in 19 different languages, as well as various Indian dialects. Community centres, hospitals, school homes, churches of all nations, marine missions, residential and industrial schools among Indians, religious and social service work in institutions among Non-Anglo-Saxons and Orientals, and Immigration work are included among the various phases of mission enterprise. The expenditure for the year ended December 31st, 1946, was \$645,993.10.

THE WOMAN'S MISSIONARY SOCIETY OF THE UNITED CHURCH OF CANADA

President—Mrs. A. Roger Self, 249 Wanless Ave.,
 Toronto 12.
General Secretary—Dr. Winnifred Thomas, 299
 Queen St. W., Toronto 2B, Ont.
Treasurer—Mrs. A. Tagliatalata, 25 Scarth Road,
 Toronto 5, Ont.
Assistant Treasurer—Miss Edith McKenzie, 299
 Queen St. W., Toronto 2B, Ont.
Home Mission Executive Secretary—Mrs. C. Maxwell
 Loveys, 299 Queen St. W., Toronto 2B, Ont.
Overseas Missions Executive Secretary—Mrs. Hugh
 D. Taylor, 299 Queen St. W., Toronto 2B, Ont.
Associate Missions Executive Secretary—Mrs. N. G.
 Coates.

The Woman's Missionary Society work in Canada and 8 overseas fields is carried on under the supervision of 350 Missionaries in co-operation with the Boards of Home and Foreign Missions of the Church.

THE BOARD OF CHRISTIAN EDUCATION

Chairman—Rev. Fred R. Hendershot *Secretaries*—See list of Officers.

The Board of Christian Education has responsibility for leadership of the Sunday Schools and Young People's Unions of The United Church of Canada. This includes supervision of Vacation Church Schools, Week Day Religious Education, Home Religion, Summer and Winter Schools and Training Institutes, and provides for curriculum and programme materials and leadership training for all phases of the work of religious education. Since the organization of The United Church there has been steady growth of religious educational activity.

THE BOARD OF COLLEGES AND SECONDARY SCHOOLS

Chairman, Rev. W. C. Lockhart, M.A., Ph.D. *Secretary*, Rev. W. Harold Young, M.A., D.D.

This Board has responsibility for supervision of the Colleges of The United Church of Canada. Among these colleges are three Arts Institutions—Mount Allison University, Sackville, N.B., Victoria College, Toronto, and United College, Winnipeg; also, eight Theological Colleges, one Training School for Deaconesses, Mission-
 aires and Church workers, and nine Secondary Schools or junior colleges in an area stretching from St. John's, Nfld., to Vancouver, B.C. Many thousands of students attend these Educational institutions. The property investment involved reaches the impressive aggregate of more than sixteen million dollars.

THE PENSION FUND

Chairman—Sidney E. Smith, K.C., LL.D., D.C.L. *Secretary*—Rev. H. G. Tuttle, M.A., B.D.

The object of this Fund is to provide an annuity for aged and disabled Ministers and Missionaries, their widows and dependent children. During year ending December 31st, 1945 the benefits were as follows:—
 \$44 ministers received \$487,288.08; 754 widows received \$289,128.18; 90 children received \$7,102.71. \$8,440.14 was paid in Mortality Benefits and \$4,500.00 in Emergency Grants.

THE BOARD OF EVANGELISM AND SOCIAL SERVICE

Chairman—Rev. Arthur Organ, B.A., B.D. *Secretaries*—See list of Officers.

The Board gives leadership to the Church, in co-operation with the Ministers and Courts of the Church, in the promotion of evangelism, the development of the spiritual life and work of the Church and the application of the principles of the Gospel of Jesus to the whole of life. It conducts systematic and scientific study of temperance, and represents the Church in campaigns in behalf of temperance education, legislation and enforcement. It has a similar responsibility in combating gambling and other social evils. The Board also seeks to maintain the observance of the Lord's Day, and has responsibility for research in regard to such matters as social security laws, housing, care and treatment of prisoners, etc. The Board also gives leadership to the Church in International Affairs, Social Welfare, Christian Faith, Citizenship, penal reform, and Industrial Relations. It operates the following Welfare Institutions:—

The Earlscourt Children's Home, Toronto; The Cedarvale Girls' School, Georgetown; The Maclean-Malpas Memorial Institute, Thorold; The United Church Home for Girls, Vancouver; The Mountview Social Service Home for Girls, Calgary; United Church Home for Elderly Ladies, Montreal; The Ina Grafton Gage Home, Toronto; and co-operates with other Churches in the management of The Church Home for Girls, Winnipeg; The Maritime Home for Girls, at Truro, N.S., and the Interprovincial Home for Young Women, at Moncton, N.B. The Board gives a small grant to the Victor Home for Young Women in Toronto.

THE PRESBYTERIAN CHURCH IN CANADA

The Seventy-Third General Assembly was held in Grace Presbyterian Church, Calgary, Alta.
 Wednesday, June 4th, 1947

Church Offices, 100 Adelaide St. W., Toronto, Ont.

The total number of Presbyterians in Canada, per census 1941, is 829,147.

OFFICERS OF THE GENERAL ASSEMBLY

Moderator—Rev. Chas. H. MacDonald, Lucknow,
 Ont.
Joint Clerks—Rev. J. W. MacNamara, B.D., D.D.,
 Toronto, Ont.; Rev. T. Wardlaw Taylor, Ph.D.,
 D.D., Toronto, Ont.
Treasurer—Mr. E. W. McNeill, Toronto, Ont.
 (Latest Statistics to December 31st, 1946)
 Synods 8. Presbyteries 46. Congregations 1,171,
 Communicants on Roll 174,225. Ministers 739,
 Sunday Schools 970, Scholars 72,295, Teachers and
 Officers 7,959. Amount raised for all purposes
 \$4,007,882.

BOARDS AND COMMITTEES OF THE GENERAL ASSEMBLY

- Board of Administration*—Chairman, Mr. H. P. Wanzer, Oakville, Ont.; Secretary, Rev. E. A. Thomson, Toronto, Ont.
- Trustee Board*—Chairman, E. W. McNeill, Toronto, Ont.; Secretary, Rev. J. W. MacNamara, B.D., D.D., Toronto, Ont.
- General Board of Missions*—Chairman, Rev. Robert Johnston, D.D., Ottawa, Ont.; Secretary, Rev. W. A. Cameron, B.A., D.D., Toronto, Ont.
- Board of S.S. & Y.P.S.*—Chairman, Rev. C. J. MacKay, Toronto, Ont.; Secretary, S.S. Publications.
- Editor*, Rev. Neil G. Smith, Toronto, Ont.
- Assistant Editor*, Miss H. B. Logan, Toronto, Ont.
- Presbyterian Colleges*—Knox College, Toronto; Board, Chairman, Mr. R. M. Sedgewick, Toronto; Senate, Chairman, Rev. W. W. Bryden, M.A., D.D., Toronto, Ont.
- Presbyterian College, Montreal; Board, Chairman Judge Gregor Barclay, Montreal, Que.
- Board of Education*—Chairman, Rev. J. F. Wedderburn, Kingston, Ont.
- Missionary and Deaconess Training School*—Chairman Rev. Jos. Wasson, Toronto, Ont.; Principal, Mrs. H. Ralston, B.A., Toronto, Ont.
- Pension Board*—Chairman, C. M. Pitts, Ottawa, Ont.
- Church Extension and Church and Manse Board*—Chairman, Rev. R. A. Cranston, Toronto, Ont.
- Historical Committee*—Convener, Rev. C. E. Kidd, Gananoque, Ont.
- The Budget and Stewardship Committee*—Convener, Mr. H. M. Jackson, Simco, Ont.
- Committee on Church Worship*—Convener, Rev. T. H. B. Somers, S.T.B., Charlottetown, P.E.I.
- Board of Evangelism and Social Action*—Chairman, Rev. C. L. Cowan, B.D., D.D., Hamilton, Ont.
- Committee on Correspondence*—Convener, Rev. John McNab, D.D., Toronto, Ont.
- Chaplaincy Committee*—Convener, Rev. C. K. Nicoll, Oakville, Ont.
- The Record Committee*—Convener, Rev. W. J. Walker, Galt, Ont.; Editor, Rev. John McNab, D.D., Toronto, Ont.
- Committee to Strike Standing Committees*—Convener, Rev. G. S. Lloyd, Cornwall, Ont.; Secretary, Rev. Wm. Weir, Hespeler, Ont.
- W.M.S. Executive Council (W.D.)*—President, Mrs. J. G. Inkster, 7 Oakmount Rd., Toronto, Ont.
- W.M.S. Executive Council (E.D.)*—President, Mrs. J. A. Tucker, New Glasgow, N.S.

THE PRESBYTERIAN CHURCH IN CANADA COMPRISES EIGHT SYNODS

- SYNOD OF THE MARITIMES**
Clerk—Rev. Frank Baird, M.A., D.D., Fredericton, N.B.
- SYNOD OF MONTREAL AND OTTAWA**
Clerk—Rev. A. S. Reid, D.D., 332 Dominion Square Bldg., Montreal, Que.
- SYNOD OF TORONTO AND KINGSTON**
Clerk—Rev. Donald McQueen, Lindsay, Ont.
- SYNOD OF HAMILTON AND LONDON**
Clerk—Rev. J. K. West, St. Thomas, Ont.
- SYNOD OF MANITOBA**
Clerk—Rev. W. O. Nugent, 315-12th St. Brandon, Man.
- SYNOD OF SASKATCHEWAN**
Clerk—Rev. John Brent, Coleville, Sask.
- SYNOD OF ALBERTA**
Clerk—Rev. E. L. Garvin, 803 Sixth Ave. S., Lethbridge, Alta.
- SYNOD OF BRITISH COLUMBIA**
Clerk—Rev. F. G. St. Denis, 686 W. 24th Ave., Vancouver, B.C.

THE PRESBYTERIAN MISSIONARY AND DEACONESS TRAINING SCHOOL
156 St. George St., Toronto.

Chairman—Rev. Joseph Wasson, D.D., Toronto; *Principal of the School*—Mrs. H. Ralston, B.A., Toronto, Ont.

The Course of General Studies is supplemented by Lectures by the Principal and Professors of Knox College, Toronto; by Dr. Lovell Murray and his staff of the Canadian School of Missions; the Extension Department of Toronto University; the Faculty of Social Service; Ministers of Toronto Presbytery.

WOMEN'S MISSIONARY SOCIETIES

Western Division—Offices: Room 800, 100 Adelaide St. W., Toronto 1.

- President*—Mrs. J. G. Inkster, 7 Oakmount Rd., Toronto, Ont.
- Secretaries, etc.*—Toronto.
- Recording and Corresponding*—Mrs. W. A. McLennan.
- Treasurer*—Mrs. D. Strachan.
- Young Women's*—Mrs. C. N. Johnston.
- Girls' Organizations*—Mrs. Harold Keefer.
- Children's Secretary*—Mrs. W. N. Ferguson.
- International Secretary*—Miss B. MacMurchy.
- Home Helpers*—.....
- Students*—Miss L. K. Pelton.
- Candidates*—Mrs. A. R. McMurrich.
- Supply*—Mrs. J. A. McClure.
- Christian Literature*—Mrs. Arthur J. Cherry.
- National Missions, Executive Secretary*—Miss Frieda Matthews.
- Overseas Missions Executive Secretary*—Miss Laura K. Pelton; India—Mrs. A. W. Pae.
- Editor*—Miss H. Mackintosh, 100 Adelaide St. W., Toronto, Ont.
- Literature Secretary*—Miss Louise Reith, 100 Adelaide St. W., Toronto, Ont.
- Young Women's Travelling Secretary*—Miss Helen N. Scott, 100 Adelaide St. W., Toronto.
- Girls' Work Secretary*, Miss Margaret Webster, 100 Adelaide St. W., Toronto, Ont.
- Children's Work Secretary*—Miss Lily Macarthur.
- EASTERN DIVISION**
- President*—Mrs. Alex MacDonald, 3 May St., Glace Bay, N.S.
- Home Missions Secretary*, Mrs. J. A. Tucker, 462 E. River Rd., New Glasgow, N.S.
- Foreign Missions Secretary*, Mrs. L. E. Teasdale, 131 Prince Albert Road, Dartmouth, N.S.

THE GENERAL BOARD OF MISSIONS, HOME AND FOREIGN

The Women's Missionary Societies (W.D. and E.D.) administer Indian, Children's and Girls' Centres, Residential Schools, and other activities in Canada; and have Overseas work in India, British Guiana and China. Missionaries withdrawn because of the war from North Formosa, Manchuria and among Koreans in Japan are at work on other fields.

THE PAN-PRESBYTERIAN ALLIANCE

"The Alliance of Reformed Churches throughout the world holding the Presbyterian System."

- President*—Rev. George H. Donald, M.A., D.D., V.D., Retired Minister of The Church of St. Andrew and St. Paul Presbyterian, 3415 Redpath St., Montreal, P.Q.
- General Secretary*—Rev. W. H. Hamilton, M.A., 44 Queen Street, Edinburgh, Scotland.
- American Secretary*—Rev. Wm. Barrow Pugh, D.D., Witherspoon Building, Philadelphia, Pa., U.S.A.

FREE METHODIST CHURCH IN CANADA

Number of churches in Canada 133. Number of ordained ministers 118. Number of members 3,458. Dominion Census (1941) number 8788. *Bishops*—Revs. L. R. Marston; M. D. Ormston; C. V. Fairbairn; J. P. Taylor.

CANADIAN EXECUTIVE BOARD

President, Rev. R. H. Hamilton, Markham, Ont.
Vice-President, Rev. D. S. Wartman, Moose Jaw, Sask., Box 566.

Secretary, Rev. S. S. Bailey, Box 15, Warkworth, Ont.
Treasurer, G. A. Lees, Norwich, Ont.

ALBERTA CONFERENCE

Secretary, Rev. K. H. James, Bruce, Alta.

Organ of the Church, *The Canadian Free Methodist Herald*, Rev. F. A. Daw, Editor, Uxbridge, Ont.

Headquarters: Lorne Park College, Port Credit, Ont.

Official Schools: Lorne Park College, Port Credit, Ont., *Principal*, Rev. R. B. Warren, B.A., and Moose Jaw, Bible College, Moose Jaw, Sask., *Principal*, M. C. Miller, B.A.

SASKATCHEWAN CONFERENCE

Secretary, Rev. G. Jenner, Kindersley, Sask.

WEST ONTARIO CONFERENCE

Secretary, Rev. C. E. Walls, R.R. 3, Sombra, Ont.

EAST ONTARIO CONFERENCE

Secretary, Rev. F. A. Daw, Uxbridge, Ont.

BAPTIST FEDERATION OF CANADA

This Federation is composed of the Baptist Convention of Ontario and Quebec, the Baptist Convention of the Maritimes and the Baptist Union of Western Canada, which are shown below. It is organized for fellowship and co-operation, but it does not exercise formal jurisdiction over its constituent members.

President, Dr. M. F. McCutcheon, Montreal, Que.
Vice-Presidents, Mrs. J. R. McDonald, Winnipeg, Man., Dr. S. S. Poole, Saint John, N.B.

Secretary-Treasurer, Dr. Waldo C. Machum, 8 Market Square, Saint John, N.B.

Additional Members of the Executive, Dr. Watson Kirkconnell, Hamilton, Ont., Dr. R. S. Langley, Wolfville, N.S., Dr. Elbert Paul, Vancouver, B.C., Dr. G. C. Warren, Wolfville, N.S.

BAPTIST CONVENTION OF ONTARIO AND QUEBEC

President, Rev. W. K. Roberts, M.A., B.D., 14 Nelson Street, Brantford, Ont.

Vice-Presidents, Dr. J. W. Brien, M.B., 815 Victoria Ave., Windsor, Ont.; Mrs. A. Ernest Walford, 509 Sherbrooke St. W., Westmount, Que.

Secretary-Treasurer, Rev. H. H. Bingham, D.D., 223 Church St., Toronto, Ont.

Assistant-Treasurer, Miss E. M. Elliott, 223 Church St., Toronto, Ont.

Standard Publishing Co. and "Canadian Baptist," Rev. A. C. Keeler, B.A., B.D., Asst. Editor.

Office of Publication: 223 Church Street, Toronto.

Churches in this Convention, 461; Ministers, 346; Church Members, 51,897; Church Members in Canada, 137,759.

Total professing Baptist faith in Canada, per Census 1941, 483,592.

BOARD OF RELIGIOUS EDUCATION

General Secretary, Rev. Leland A. Gregory, 223 Church St., Toronto.

BAPTIST YOUNG PEOPLE'S UNION

(This was amalgamated some time ago with the Board of Religious Education.)

Secretary, Miss Orra Henan, 223 Church Street, Toronto, Ont.

Rev. T. B. McDormand, B.A., B.D., *Acting Editor*;

BAPTIST UNION OF WESTERN CANADA

President, Rev. H. E. Nordlund, B.A., B.D., 1837 Princess Ave., Brandon, Man.

General Secretary, Rev. W. C. Smalley, D.D., 207 Empire Bldg., Edmonton, Alta.

Treasurer, R. A. Dunlap, 207 Empire Bldg., Edmonton, Alta.

Supintendent, Evangelism, Rev. J. A. MacRae.

Director, Christian Education,

Red River Valley Association, Moderator, Rev. D. G. Carlson, 84 Matheson Ave., Winnipeg, Man.

Brandon-Swan River Association, Moderator, Mr. Jas. Wade, Brandon, Man.

Northern Saskatchewan Association, Moderator, Mr. W. J. Rice, Asquith, Sask.

Southern Saskatchewan Association, Moderator, Mr. A. E. Palmquist, Belle Plaine, Sask.

Edmonton-Peace River Association, Moderator, Mr. R. Cody McDonald, 11431-79 Ave., Edmonton, Alta.

Calgary-Lethbridge Association, Moderator, Rev. G. M. Ward, First Baptist Church, Lethbridge, Alta.

British Columbia Convention, President, Rev. F. W. Haskins, West Summerland, B.C.

UNITED BAPTIST CONVENTION OF THE MARITIME PROVINCES

President, Mr. J. W. Boulter, Charlottetown, P.E.I.
General Secretary and Editor of the Year Book, Dr. Waldo C. Machum, 8 Market Square, Saint John, N.B.

Treasurer of Denominational Funds, Miss L. Rae Curry, 8 Market Square, Saint John, N.B.

Supt. of Home Missions, Rev. E. E. Whitney, Wolfville, N.S.

Field Secretary of Christian Education, Dr. A. Gibson Wolfville, N.S.

Treasurer Eastern Section Foreign Mission Board, Mr. Kenneth A. Wilson, 19 Market Square, Saint John, N.B.

President, Women's Missionary Union, Mrs. Warren Eaton, Canning, N.S.

Secretary, Women's Missionary Union, Mrs. C. T. Clark, 341 Charlotte St., Saint John West, N.B.

President of the Maritime Baptist Young Peoples' Union, Mr. Elmer Perry, Sussex, N.B.

Chairman of the Churches and Pastors' Advisory Committee, Dr. G. C. Warren, Wolfville, N.S.

Editor of the Maritime Baptist, Dr. George E. Levy, Wolfville, N.S.

President Laymen's Movement, Mr. Walter S. Hall, Fredericton, N.B.

CANADIAN BAPTIST FOREIGN MISSION BOARD

Chairman, Mr. Frank Inrig, Toronto, Ont.

Vice-Chairmen, Rev. P. P. W. Ziemann, Hamilton, Ont.; Rev. V. Guioi, Yarmouth, N.S.; Rev. W. C. Smalley, Edmonton, Alta.

General Treasurer, Rev. H. H. Bingham, D.D.

General Secretary, Rev. J. B. McLaurin, B.A., D.D., Toronto.

Mission Offices, 223 Church St., Toronto 2.

UNION OF REGULAR BAPTIST CHURCHES OF ONTARIO AND QUEBEC

President—Dr. T. T. Shields, Toronto, Ontario.
Vice-Presidents—Rev. W. N. Charlton, 123 Belsize Dr., Toronto, Ont., Rev. H. C. Slade, 130 Gerrard St. E., Toronto.

Convention Offices, Home and Foreign Mission Boards, etc., 337 Jarvis St., Toronto. *Secretary*, Rev. Morley R. Hall.

BAPTIST WORLD ALLIANCE

Founded in 1905

President: The Rev. C. Oscar Johnson, D.D., Third Baptist Church, St. Louis, Mo., U.S.A.

General Secretary: The Rev. W. O. Lewis, Ph.D., Temporary Office, 715 Eighth Street, N.W., Washington, D.C.

Treasurers: Mr. C. T. Le Quesne, K.C., London, The Hon. Albert Matthews, LL.D., Toronto.

Canadian Members of the Executive: The Rev. H. H. Bingham, D.D., The Rev. W. C. Smalley, D.D., Dr. G. C. Warren, Mrs. Edgar Bates.

CHRISTIAN SCIENCE IN CANADA

The Church of Christ, Scientist, or Christian Science denomination in Canada, includes 73 churches; 5 in Alberta, 20 in British Columbia, 6 in Manitoba, 1 in New Brunswick, 1 in Nova Scotia, 33 in Ontario, 3 in the Province of Quebec, and 4 in Saskatchewan. These regularly organized congregations are in the larger cities and towns, but there are many other Christian Scientists in Canada residing where Churches have not yet been organized. As a whole, the Christian Science denomination in Canada is not separately organized. Each church is a branch of The First Church of Christ, Scientist, in Boston, Massachusetts. The Mother Church of the Christian Science denomination, but each church has its own self-government. In each province, there is a Christian Science Committee on Publication, while in the larger cities and towns there are public practitioners of Christian Science, the number of such practitioners in Canada being at present about 250. The Christian Science denomination has no ordained clergy, but each church has two Readers who are elected for stated terms from among the members, and who conduct its services. Each church also maintains a public Reading Room, where the authorized literature of the denomination may be found. In 1938 the first college organization in Canada was established and is known as "Christian Science Organization" at the University of Toronto. The total number of adherents in Canada, per Census 1941, was 20,222. Communications should be addressed to Wm. D. Kilpatrick, Manager, Christian Science Committee on Publication, 107 Falmouth St., Boston, Mass.

CHURCHES OF CHRIST (DISCIPLES) IN CANADA

There are in Canada 78 churches with a membership of 9,363 and 53 ministers.

The total number professing this faith in Canada, per Census 1941, is 21,223.

All Canada General Secretary, Oliver W. McCully, 332 Bloor St. West, Toronto.

This Canadian association is called the All-Canada Committee of the Churches of Christ (Disciples), with headquarters, including a publishing business, at 332 Bloor St. W., Toronto. Its Officers are: (*Chairman*, H. Stainton, Toronto; *Editor* "Canadian Disciple" Miss Grace M. Lediard, 332 Bloor Street, W., Toronto; *Treasurer*, C. S. Bond, Toronto.

The Women's Missionary Societies of the Churches of Christ have a national organization: (*Chairman*, Mrs. H. B. Kilgour; *Field-Secretary*, Mrs. Leith Wright, Charlottetown, P.E.I.; *Treasurer*, Mrs. H. Crumback, Toronto.

The Missionary organization in Ontario is called "THE CO-OPERATION OF DISCIPLES OF CHRIST IN ONTARIO." Its officers are: (*President*, T. M. Maltby, Toronto; *Treasurer*, W. Luton, St. Thomas, Ont.; *Co-operation Secretary*, Halsey E. Wakelin, 332 Bloor St. W., Toronto.

THE WOMEN'S MISSIONARY SOCIETY OF ONTARIO has 23 Societies with a membership of 488. *Secretary*, Miss E. J. Ennis, Bracebridge, Ont.; *Treasurer*, Mrs. W. Luton, St. Thomas, Ont.

Officers of other Provincial Missionary Societies in various provinces are as follows: *Alberta*, Chrissie Semple, Calgary, Alta., *Secretary*; *Manitoba*, E. S. Linkletter, 551 Victoria St., Winnipeg; *Nova Scotia, New Brunswick and Prince Edward Island* amalgamated boards, *Secretary*, R. J. Currie, 467 Main St., Saint John, N.B.; *Saskatchewan*, Mrs. H. P. Jones, Regina, Sask.

EVANGELICAL UNITED BRETHREN CHURCH

CANADA CONFERENCE

President, Bishop G. E. Epp, D.D., LL.D., Napierville, Ill.

Secretary—Rev. J. B. Dengis, 16 Strachan St., Stratford, Ont.

Treasurer—Rev. E. E. Pletch, Hanover, Ont

Statistics of the Evangelical Church in Ontario:—Itinerant ministers, 55; Church members, 9,440; Churches, 68; Parsonages, 39; Sunday Schools 68, Scholars enrolled 8,380, Officers and Teachers 861.

NORTHWEST CANADA CONFERENCE

President—Bishop E. W. Praetorius, 1536 Portland Ave., St. Paul 5, Minn.

Treasurer—Rev. T. E. Jesske, 525 9th St. N.E., Calgary, Alta.

Secretary—Rev. A. G. Gauerke, Melville, Sask.

Treasurer—Rev. H. W. Riegel, 480 McKenzie St., Winnipeg, Man.

Superintendent of Missions and of Conference—Rev. T. E. Jesske, 2220 Halifax St., Regina, Sask.

Itinerant Ministers 32, Officers and Teachers 315, Members 2,763, Churches 48, Parsonages 20, Sunday Schools 51, Enrolment 3,605.

EVANGELICAL UNION OF SOUTH AMERICA

INTERDENOMINATIONAL

Uniting the South American Evangelical Mission, the Help for Brazil Mission, and the South American operations of the Regions Beyond Missionary Union, with Missions established in Peru, Argentina, Brazil, Bolivia and Colombia.

North American Headquarters, 135 Isabella Street, Toronto 5, Ontario and 1008 De Groot Ave., Ridgefield, N.J.

Chairman of the Board, Dr. J. A. Hetherington.

Treasurer, J. F. M. Bingham.

Receipts 1946 (North American Branch only), \$114,801.95.

Official Organ, "The Neglected Continent," Bi-monthly.

General Secretary, Rev. J. Hubert Cook.
Headquarters for Great Britain, Eusamerica, Mildmay Centre, London N.I., England.

Missionaries on the field, 150.

THE EVANGELICAL LUTHERAN CHURCH IN CANADA

Lutherans in Canada (census, 1941) 401,153. Languages used, 18. Ordained ministers, 464; organized congregations, 1012; membership of congregations, 157,147; Theological Seminaries, 2; Colleges, 4; Academies, 1; General bodies with headquarters in the United States working in Canada, 10.

SYNODS, CONFERENCES AND DISTRICTS WITH PRESIDENTS

SYNODS OF THE UNITED LUTHERAN CHURCH IN AMERICA
The Canada Synod, Rev. J. H. Reble, D.D., Waterloo College, Waterloo, Ont.

The Manitoba Synod, Rev. J. E. Bergbusch, Spruce Grove, Alberta.

The Icelandic Synod, Rev. H. Sigmar, D.D., 995 West 17th Ave., Vancouver, B.C.

The Nova Scotia Synod, Rev. H. Whitteker, Bridgewater, Nova Scotia.

THE AMERICAN LUTHERAN CHURCH

The Canada Conference, Rev. H. Kroeger, Yellow Grass, Sask.

THE MISSOURI SYNOD

The Ontario District, Rev. E. Malinsky, Elmira Ontario.

The Manitoba and Saskatchewan District, Rev. J. Lucht, Macnutt, Sask.

The Alberta and British Columbia District, Rev. W. C. Eifert, Leduc, Alberta.

THE AUGUSTANA SYNOD

The Canada Conference, Rev. Gilbert Monson, 222 9th St. Saskatoon, Sask.

THE EVANGELICAL LUTHERAN CHURCH

The Canada District, (Norwegian Lutheran Church of Canada), Rev. Mars A. Dale, 710 Albert Ave., Saskatoon, Sask.

THE LUTHERAN FREE CHURCH

The Canada District, Rev. C. T. Ostby, Hawarden, Sask.

THE UNITED EVANGELICAL LUTHERAN CHURCH

The Canada District, Rev. T. M. Hansen, 214-10th Ave., N.E. Calgary, Alberta.

During the war, the Lutheran Church in Canada had 20 pastors serving as chaplains. The Chairman of the Canadian Lutheran Commission for War Service is the Rev. N. Willison, Litt.D., D.D., The Lutheran College, Saskatoon, Sask.

THE NORWEGIAN LUTHERAN CHURCH OF CANADA

President, Rev. Mars A. Dale, 710 Albert Ave., Saskatoon, Sask.

The Camrose Lutheran College is operated at Camrose, Alta.; Saskatchewan Lutheran Bible Institute and Academy, Outlook, Sask.; Luther Seminary, Saskatoon, Sask.; Bethany Sunset Home, Bawlf, Alta.

SEVENTH-DAY ADVENTISTS

There are 18,449 Adventists in Canada, per Census 1941.

President of the Canadian Union Conference, Mr. H. L. Rudy, Box 396, Oshawa, Ont.

Secretary of the Canadian Union Conference, Mr. H. A. Shepard, Box 396, Oshawa, Ontario.

Secretary of the Department of Public Relations Canadian Union Conference of Seventh-Day Adventists, H. L. Rudy, Box 396, Oshawa, Ont.

Health Institution, Rest Haven Hospital and Sanitarium, Sidney, B.C.

Publishing House, Signs of the Times Publishing Association, Box 398, Oshawa, Ontario.

PROVINCIAL CONFERENCES WITH SECRETARIES

Alberta Conference, L. H. Davies, 9848-106th Street, Edmonton, Alberta.

British Columbia Conference, J. C. Neithercut, 234 W. 13th Ave., Vancouver, B.C.

Manitoba-Saskatchewan Conference, B. H. Stickle, 401 MacMillan Bldg., Saskatoon, Saskatchewan.

Maritime Conference, J. W. Bothe, Subway Block, Moncton, N.B.

Ontario-Quebec Conference, A. G. Rodgers, Box 337, Oshawa, Ont.

Educational Institutions, Oshawa Missionary College, Oshawa, Ont.; Canadian Union College, College Heights, Alberta.

CANADIAN UNITARIAN CHURCHES

There were 4,445 persons in Canada professing the Unitarian faith, per census of 1931; the 1941 census does not give separate figures; there is an actual membership of about 1,500; six English speaking congregations eight Icelandic churches and fourteen missions. Canadian Unitarian Churches are members of the American Unitarian Association, Boston, Mass.

President, Rev. Frederick M. Eliot, D.D., Boston, Mass.

Vice-Pres. (Representing Canada), S. Thorvaldson, Riverton, Man.

Secretary, Rev. Dana McL. Greeley, 25 Beacon Street, Boston, Mass.

Unitarian Year Book, 25 Beacon Street, Boston, Mass.

Unitarian Service Committee of Canada—Main Office: 48 Sparks Street, Ottawa; *Honorary Chairman*: The Hon. Cairine R. Wilson, The Senate, Ottawa; *Director*: Dr. Lotta Hitschmanova.

The Icelandic churches and missions of Canada are members of the United Conference of Icelandic Churches of North America.

THE ORTHODOX CHURCH

According to the census of 1941, there were 139,629 Greek Orthodox adherents in Canada. This number included various nationalities, such as the Greeks, Russians, Syrians, Roumanians, Bulgarians, Armenians and Ukrainians.

GREEK ORTHODOX CHURCH

There are about 12,000 Greeks in Canada professing this faith.

The Archbishop of North and South America, Athenagoras, 10 East 79th St. New York City, U.S.A., constitutes the Holy Synod of the Greek Church, recognized by the Ecumenical Patriarchate in Constantinople and by the Holy Synod of Greece.

Greek Orthodox communities and Churches in Canada under jurisdiction as above are shown below with names of Priests:—

Montreal: Holy Trinity, 6 Sherbrooke St. West; Rector, Rev. Nicholas Salamis.

Toronto: St. George, 115-121 Bond St.; Pastor Rev. Ep. Chrysoloras.

Ottawa: Greek Orthodox Church, St. Elias, 60 Bank St.; Pastor, Rev. Basil Demeroutis.

Fort William: Holy Trinity, St. Paul St.

Halifax: St. George, 165½ Hollis St., Rev. Em. Athanasiou.

Vancouver: St. George, 2305 7th Ave. West, Rev. Elias Georgacopoulos, Pastor.

RUSSIAN ORTHODOX GREEK CATHOLIC CHURCH

There are about 300,000 members claimed for the North American branch of the Orthodox Church. The head of the Church in Canada is His Eminence the Most Rev. Theophilus, D.D., Archbishop of San Francisco and Metropolitan of America and Canada, 160-15-9th Ave., Beechhurst, L.I., N.Y.; Very Rev. John Kozitzky, Secretary, Metropolitan Council, Russian Orthodox Greek Catholic Church of North America, 59 East 2nd St., New York 3, N.Y.

UKRAINIAN GREEK ORTHODOX CHURCH OF CANADA

Headquarters: 7 St. Johns Ave., Winnipeg, Man.

Bishop: Most Rev. Archbishop John Theodorovitch, Philadelphia, Pa.

Governing Body: Consistory of the Ukrainian Greek Orthodox Church of Canada composed of three clergy and two laymen. The President is Very Rev. S. W. Sawchuk. Vice-President, Very Rev. W. Kudryk. Parishes number 223. There are 90,000 members of the Church and 107,200 persons under pastoral care.

Official Publication: "The Herald," Winnipeg.

ROMANIAN ORTHODOX CHURCH

The head of the Romanian Orthodox Church in Canada is The Romanian Bishop of America, "Vatra Romaneasca," Grass Lake, Mich., U.S.A.

The office of the secretary of the Romanian Orthodox Episcopate of America is at 1133 Madison Ave., Gary, Indiana. Very Rev. Andrew Moldovan, archpriest.

In Canada, there are two branches of the Church; one branch comprising Montreal, Hamilton and Windsor Ont., under the supervision of Dean Very Rev. Fr. Stephen At. Oprean, 1463 Frederick Street, Detroit, Mich.

The parish Priests of this group are as follows: Montreal, Rev. Constantin Iuga, 3490 Iberville St.; Hamilton Rev. John Pescari, 66 Picton St. W. Windsor, Rev. Marin Postelnik, 1238 Pierre St.

The other branch comprises pastorates in Timmins, Ont., and in the provinces of Alberta and Saskatchewan. It is under the supervision of Dean Very Rev. Danill Maxini, P.O. Box 102 Dysart, Sask.

THE SYRIAN ORTHODOX CHURCH

The Syrian Orthodox Community in Canada is under the jurisdiction of the Metropolitan of New York and all North America, with headquarters in Brooklyn, N.Y. The Head of the Diocese is Metropolitan Antony Bashir.

The Vicar General in Canada is Very Reverend Michael Zarbatany, Dean of St. Nicholas Syrian Orthodox Cathedral, with headquarters at 6791 St. Hubert St., Montreal.

In Montreal under the same jurisdiction there is St. George Syrian Orthodox Church; Rev. Gabriel Salhany, Pastor; Residence, 1952 Sherbrooke St. East.

In Ottawa, Ontario, The Syrian Orthodox Church of St. Elijah and its congregation are under the jurisdiction of Archbishop Samuel David, of Toledo, Ohio.

CHINA INLAND MISSION

General Director, Bishop Frank Houghton, B.A., (Shanghai).

Home Director, Rev. H. M. Griffin, B.A., B.D.

Secretary-Treasurer, Rev. E. A. Brownlee, B.A., B.Th.

Assistant Secretary-Treasurer, William W. Tyler.

Prayer Union Secretary, Rev. Isaac Page D.D.

Offices of the Mission—Canadian Centres, 150 St.

George St., Toronto 5, Ont., 1646 11th Ave., W., Vancouver, B.C.

Total number of Foreign Missionaries from Great Britain, Australasia, North America, etc., 1,035. Chinese Workers, 4,400. Stations, 371. Out-stations, 2,581. Converts now in fellowship, approximately 135,000.

THE SALVATION ARMY IN CANADA

CANADA, NEWFOUNDLAND AND BERMUDA

TERRITORIAL HEADQUARTERS, 20 Albert Street, Toronto, 1,

The total membership of the Salvation Army in Canada, per Census 1941, is 33,548.

LIST OF PRINCIPAL OFFICERS

Commissioner Chas. Baugh, Territorial Commander.

Colonel A. Layman, Chief Secretary.

Colonel Gilbert Best, Field Secretary.

Colonel Jos. Tyndall, Financial Secretary

Brigadier Thomas Mundy, Candidates' and Young

Peoples' Secretary

Lieut.-Col. James Merritt, Property Secretary.

Brigadier Ervin Waterston, Men's Social Service Secretary.

Lieut.-Col. Wallace Bunton, Prison Secretary.

Lieut.-Col. George Carter, Printing Secretary.

Major Girdle Robson, Trade Secretary.

Lieut.-Colonel Walter Putt, Editor "War Cry."

Lieut.-Col. Hilda Aldridge, Women's Social Service Secretary.

Lieut.-Col. William Dray, Special Efforts and Public Relations Secretary.

Brigadier G. Wilson, Advanced Training Secretary.

TRAINING COLLEGE—84 Davisville Avenue, Toronto, Ontario, The Principal, Lieut.-Colonel Rufus Spooner.

DIVISIONAL HEADQUARTERS

Address "The Divisional Commander"

Toronto East } 471 Jarvis St., Toronto, Ont.

Toronto West } 471 Jarvis St., Toronto, Ont.

Hamilton—26 Rebecca St., Hamilton, Ont.

London—394 Clarence St., London, Ont.

Orillia—55 Matchedash St., Orillia, Ont.

Montreal—1225 University St., Montreal, Que.

Saint John—50 Princess St., Saint John, N.B.

Prince Rupert—Room 14, Smith Block, Prince Rupert, B.C.

Halifax—77 Hollis St., Halifax, N.S.

St. John's—12 Springdale St., St. John's, Nfld.

Winnipeg—388 Donald St., Winnipeg, Man.

Regina—470 Western Trust Bldg., Regina, Sask.

Edmonton—10030 - 102nd St., Edmonton, Alta.

Vancouver—301 Hastings St. E., Vancouver, B.C.

Bermuda—Box 412, Hamilton, Bermuda.

IMMIGRATION

Inspector of Immigration, Lieut.-Col. Wm. Dray. Toronto—471 Jarvis Street, Toronto, Ont.

CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS (MORMONS)

(Established 1830)

Canadian Membership (exclusive of British Columbia) about 16,000. There is no paid ministry in the Church of Jesus Christ of Latter-day Saints, all officers and missionaries being sustained at their own expense.

The total number of Mormons in Canada, per Census 1941, is 25,284.

CANADIAN MISSION

Mission President, Floyd G. Eyre.

Mission Office Address, 133 Lyndhurst Ave., Toronto.

WESTERN CANADIAN MISSION

Mission President, Glen Fisher.

Mission Office Address, 10316-133rd St., Edmonton, Alberta.

STAKES OF ZION IN CANADA

(A Stake constitutes a number of Wards each supervised

by a Bishopric, and Branches supervised by a local Presidency.)

Alberta Stake (14 Wards and 2 Branches), Stake

President, Willard L. Smith, Cardston, Alta.

Taylor Stake (6 Wards and 3 Branches), Stake Pres-

ident, Thomas George Wood, Raymond, Alta.

Lethbridge Stake (10 Wards, 2 Branches), Stake

President, O. W. Urnsbach, Lethbridge, Alta.

There is one Latter-day Saint Temple in the British Empire, situated at Cardston, Alta.

THE PENTECOSTAL ASSEMBLIES OF CANADA

The number of adherents estimated at 45,000. 500 churches. 374 Ordained Ministers.

The total number professing this faith in Canada, per Census 1941, is 57,646.

General Supt., Rev. C. B. Smith, Head Office, 50 Euston Ave., Toronto, Ont.

Official Publication The Pentecostal Testimony.

General Secretary, Dr. C. M. Wortman; Missionary

Secretary, Rev. G. R. Upton; Sunday School Director,

Rev. J. Montgomery; Provincial Superintendents:

B.C.—Rev. P. S. Jones, 1914 Birch St., Victoria;

Alta.—Rev. D. N. Buntain, Edmonton, Alta.—Rev.

E. A. Hornby, 201-26th St., Saskatoon, Sask.;

Manitoba—Rev. W. J. Taylor, 364 McIntyre St.,

Port Arthur, Ont.; Western Ont.—Rev. J. H.

Blair, 208 Wexford Ave. S., Hamilton; Eastern Ont.

and Que.—Rev. W. B. Greenwood, 194 London St.,

Peterboro, Ont.; Maritimes—Rev. C. W. Jones,

759 Victoria Rd., Whitney Pier, Sydney, N.S.

Western Pentecostal Bible College, Hargrave and

Cumberland Sts., Winnipeg, Man. Principal, Rev.

J. E. Purdie, B.D., D.D.

The Ontario Pentecostal Bible School, 76 Dundas St. E.,

Toronto, Ont. Principal, Rev. Thos. Johnstone.

Elim Bible School, 806 Avenue "A," N., Saskatoon,

Sask. Principal, Rev. Robt. Argue.

British Columbia Bible Institute, 842 North Park St.,

Victoria, B.C. Principal, Rev. E. W. Robinson.

Berea French Bible Institute, 1750 Gouin Blvd., E.,

Montreal, Que. Principal, Rev. W. L. Bouchard.

Canadian North-west Bible Institute, 10047-108th St.,

Edmonton, Alta., Principal, Rev. D. N. Buntain.

Montreal Christian Academy, 1625 Mullins St., Mon-

treau, 22, Que., Principal, Rev. L. Tassé.

Missionaries: 100 missionaries working in British

West Indies, Argentina, Liberia, British South

Africa, Mozambique, Kenya, India, North and

South China.

THE MENNONITES

According to the 1941 census, there are in Canada, 111,380 Mennonites. There is no central organization of the Mennonites, who are divided into 18 or more independent groups consisting of a number of congregations, with from 35 to 3,000 members in each and about 600 ministers.

The Mennonites maintain two schools of higher education: The Mennonite Collegiate Institute at Gretna, Man.; The Academy at Rosthern, Sask., and about 12 Bible Schools at other places.

The periodicals published in the interests of the Mennonites in Canada are as follows:

Mennonite Review, published by the Christian Press Limited, 672 Arlington Street, Winnipeg.

Der Bote, a German weekly, published by D. H. Epp, Rosthern, Sask.

The Altona Echo, an English weekly, published by D. K. Freisen, Altona, Man.

For information regarding the Mennonites, refer to Rev. Benjamin Ewert, 286 River Ave., Winnipeg, Manitoba, Statistician of General Conference of Mennonites in Canada.

THE RELIGIOUS SOCIETY OF FRIENDS

(QUAKERS)

There are three branches of the Society in Canada: the "Hicksite Friends," "Orthodox Friends" and the "Wilburite," or "Conservative" Friends, numbering in all about 1,200 members.

THE "ORTHODOX" FRIENDS

Under the authority of the Canada Yearly Meeting of Friends first established at Pickering, Ontario, in 1867. In 1948 the Yearly Meeting will be held at Pickering College, Newmarket, Ont. near end of June in joint session with Canada Yearly Meeting of "Conservative Friends" and Genesee Yearly Meeting; the Presiding Clerk of the Yearly Meeting is Howard W. Clayton. Executive Clerk, Stirling Nelson, 1504 Lewis Ave., Niagara Falls, Ont. Clerk of Representative Meeting, W. S. VanEvery, Welland, R.R. No. 2, Ont. Hon. President of Foreign Mission Board, Ella R. Firth, 3 May Square, Toronto. Editor of "Canadian Friend" (Official Organ), Louise Rorke, 113 Maitland St., Toronto. Meetings are maintained in Vancouver, Victoria, Calgary, Swarthmore, Sask.; Hartney, Man.; and in Ontario at Toronto, Newmarket, Pelham, Beaconsfield, Wellington, Bloomfield, Wooler and elsewhere. Members, about 700.

THE "HICKSITE" FRIENDS

In Canada and in Northern New York State form Genesee Yearly Meeting of Friends, organized 1834, and to be held in 1948 at Pickering College, Newmarket, Ont., in joint session with Canada Yearly Meeting of Friends (Orthodox). Executive Clerk, Mabel B. Wilson, R.R. Welland, Ontario. Official Organ "The Friends' Intelligencer," published in Philadelphia. Meetings are maintained in Ontario, at Coldstream, Sparta, Pelham (a union meeting with the Orthodox branch). Members, about 400.

THE "WILBURITE" OR "CONSERVATIVE FRIENDS"

The *Clerk of the Canada Yearly Meeting* is Elma M. Starr, Newmarket, Ont. Meetings are held at Norwich, Ontario; and small Groups of members hold meetings, mostly in homes, at Newmarket and Pickering. Membership about 100. Annual meeting at Pickering College, Newmarket, Ont., in joint sessions with the other two branches of Friends.

THE CANADIAN FRIENDS SERVICE COMMITTEE

The Committee is made up of members of the three branches of Friends in Canada. This committee carries out the "Service Work Programme" for the three Yearly Meetings. During the past year the committee sponsored the sending of 20 members to join the (British) Friends Ambulance Unit doing relief work in China and India.

Chairman: Dr. Arthur G. Dorland, 914 Colborne St., London, Ont.; *Executive Secretary:* Fred. Haslam, 'Friends House', 113 Maitland St., Toronto, Ont.

THE SYNAGOGUE IN CANADA

The Jews of Canada number 168,367 (Census 1941). There is no federation of synagogues in Canada. Each synagogue is autonomous, is responsible to no superiors, affiliated with no hierarchy. Any group of Jews may form a synagogue, which does not necessarily require the services of a rabbi, any individual being eligible to lead in the recital of prayers.

There are three tendencies evident in Judaism—orthodox, conservative and reform. The orthodox tendency parallels the fundamentalist movement in Christianity; the reform tendency is modernism in Judaism; the conservative tendency is the middle movement.

The Holy Blossom Synagogue of Toronto, the Temple Emanu-El of Montreal, and the Anshe Sholom Synagogue of Hamilton are affiliated with the Union of American Hebrew Congregations, the federation of reform synagogues. The Shaar Hashomayim Synagogue of Montreal, the Goel Tzedek of Toronto the Adath Israel Congregation of Montreal and Beth Israel of Vancouver are affiliated with the United Synagogue of America (conservative). Most of the Canadian congregations are unaffiliated with any parent organization. These parent organizations have no authority over their constituent members.

Some external innovations of the reform group are worshipping without hats, the use of mixed choir and organ, the institution of a Sunday morning service (only at Holy Blossom Synagogue, Toronto) in addition to the Saturday morning service, the reading of prayers in English as well as in Hebrew, the addition of a sermon in English, and the sitting of men and women together. English prayers and sermons are also given in conservative synagogues. Most synagogues have religious schools. Some of these schools have sessions on Saturday and Sunday, and others on week days after public school hours. Among the leading synagogues of Canada are:

TORONTO, ONT.—Holy Blossom Synagogue (reform) Bathurst St. at Ava Rd.; Rabbi, Abraham L. Feinberg.

Goel Tzedek (conservative), 403 University Ave., Rabbi Dr. M. L. Pearlzweig.

Beth Midrach Hagadol (orthodox), 69 McCaul St., Rabbi R. Slonim.

Shaarei Shomayim Congregation (orthodox) 840 St. Clair Ave. W., Rabbi, Judah Washer.

Hebrew Men of England, 327 Spadina Ave., (orthodox).

Beth Yehudah Congregation (orthodox), 805 Dovercourt Rd., Rabbi A. Kelman.

Beth Sholom Synagogue (conservative), Eglinton and Winnette Ave., Rabbi D. Monson.

There are in all 45 congregations in the city of Toronto.

MONTREAL, QUE.—Shaar Hashomayim Synagogue (Conservative) Cote St. Antoine Rd., corner Kensington Ave., W. Shuchat, rabbi.

Temple Emanu-El (reform) 4128 Sherbrooke St. West. Harry J. Stern, B.A., B.H.L., LL.D., D.D., rabbi.

Shaarei Zion Congregation, M. S. Cohen, 5025 McDonald Ave., rabbi.

Shearith Israel Congregation, Dr. Solomon Frank, D.D., rabbi, Mount Royal Hotel.

Bnai Jacob Congregation, Fairmount Ave. West M. J. Wachtfogel, rabbi.

Beth David Congregation, corner Nelson and St. Joseph Blvd. West. S. Hershorn, rabbi.

Adath Israel Congregation, 1540 Ducharme, Charles Bender, rabbi.

Jewish religious interests in Montreal are looked after by the Jewish Community Council (Va'ad Ha'Ir) of 3575 St. Lawrence Blvd. The Jewish Rabbinical Council, under the chairmanship of Rabbi H. Cohen, is affiliated with this Council.

WINNIPEG, MAN.—Shaarey Zedek Synagogue (conservative), 131 Dagmar St., Rabbi Milton Aron, Marlborough Hotel.

Beth Abraham Congregation (orthodox), Charles St., H. Herson, rabbi, 263 Pritchard Ave.

Beth Judah, 242 Manitoba Ave., Rabbi M. Schwartzman.

Kneseth Israel, Charles and Stella, Rabbi J. Horowitz.

All synagogues in Winnipeg are under the general supervision of Rabbi J. Horowitz as Rosh Harabonim.

HAMILTON, ONT.—Anshe Sholom (reform), Hughson St. S., Emil L. Fackenheim, rabbi.

Beth Jacob (orthodox), Hunter St.; Milton H. Tittlebaum, rabbi.

Ohaw Zedek (orthodox) Hess and Peter Sts. Samuel Levine, rabbi.

LONDON, ONT.—Congregation B'Nai Moses Ben Judah (orthodox) Horton St. Synagogue; David Kirshenbaum, rabbi.

Congregation B'nei Israel (orthodox conservative) Rabbi M. D. Margolis, M.A., 38 Foxbar Road.

WINDSOR, ONT.—Shaar Hashomayim Congregation, (orthodox), J. Groner, rabbi, Nathan T. Adler, cantor, Giles Blvd. and Goyeau Street.

Shaarey Zedek Congregation (Orthodox) Brant and Mercer Sts.

Tifereth Israel Congregation (Orthodox) Hickory Road and Charles St.

VANCOUVER, B.C.—Beth Israel (conservative), 2675 Oak St., Rabbi David C. Kogen.

Shaare Zedek Congregation (orthodox) Heatley and Pender Sts., Rabbi Nahum Burstyn.

Congregation Beth Hamidrath (orthodox) 19th Ave. and Oak St., Rabbi C. Ginsburg.

VICTORIA, B. C.
Temple Emanuel Congregation, Pandora Street.

OTTAWA, ONT.—

Jewish religious interests in Ottawa are looked after by the Jewish Community Council, Emanuel L. Lifshutz, Rabbi; Thomas Sachs, President; N. Hochberg, Secretary, 171 George St.

The Jewish Community Council consists primarily of five orthodox synagogues.

Adath Yeshurun, 375 King Edward St.

Agudath Achim, 421 Rideau St.

Machzikei Hadath, 259 Murray St.

Agudath Israel, 17 Fairmount Ave.

Bnai Jacob, 54 James St.

CALGARY ALTA.—House of Jacob Congregation, (founded 1919), 323 Fifth Ave. E., Rev. I. Kosasky.

EDMONTON, ALTA.—Reform Congregation.

Beth Israel Congregation (orthodox) 1. Haft, rabbi. For list of Jewish societies, See Index.

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 tin, K.C., H. A. Martin.
 Mewburn & Marshall, 42 James
 St. s. Hon. S. C. Mewburn,
 K.C., John R. Marshall, K.C.,
 J. F. Resor.
 Minden, Harold A., 42 James St. s.
 Mitchnick, D., Sun Life Bldg.
 Momotiuik, W., 42 James St. N.
 Morison, F., K.C., Bank of Com-
 merce Chhrs.
 Morris & Morris, 26 John St. n.
 Jean C. Morris.
 Morrison & Morrison, Sun Life
 Bldg. W. R. Morrison.
 Muuro, J. A., K.C., Pigott Bldg.
 Murgatrov, F. R., Birks Bldg.
 Newton, G. R. G., 293 Bay St. s.
 Niblett, E. Russell, 99 Duke St.
 Nind, A. B., 309 Lister Bldg.

Okuloski, Helen F., 687 Barton
 St. E.
 O'Reilly & O'Reilly, 7 Hughson
 St. s. J. P. O'Reilly, K.C.
 Peat, McBride, Hickey & Green,
 708 Bank of Commerce Chhrs.
 O. D. Peat, K.C., R. P. Mc-
 Bride, K.C., W. E. Green,
 E. D. Hickey.
 Polson, A. J. K.C. (City Solicitor),
 City Hall.
 Robinson, D. A., Imperial Bldg.
 Robinson & Robinson, 211 Termi-
 nal Bldg., 128 King St. e. H. S.
 Robinson, K.C., J. E. Robinson.
 Ross & Robinson, Bank of Com-
 merce Building. C. W. Robinson,
 S. F. Ross.
 Sauder, M., Sun Life Bldg. (C. Levy).
 Schelter & Schelter, Lister Bldg.
 J. L. Schelter, J. F. Schelter,
 W. Canary.
 Schreiber H. L., Barton & Ottawa
 Sts.
 Schreiber W., 32 Main St. e.
 Scott, S. W. C., Birk's Bldg.
 Shaver & Shaver, 28 James St. s.,
 G. V. P. Shaver, A. L. Shaver,
 K.C.
 Shekter, B. B., 14 Merrick St.
 Simpson & Duncan Birks Bldg.
 T. H. Simpson, K.C., W. B.
 Duncan.
 Sloan, T. R., K.C., Imperial Bldg.
 (W. G. Brown).
 Smith, J. I.
 Smith, Lloyd H., Sun Life Bldg.
 Snider, H. E., 31 Bruce St.
 Snyder, G. A., 296 Ottawa St. n.
 Soule, J. A., K.C., Pigott Bldg.
 Stephens & McCombs, 408 Bank of
 Commerce Chambers. L. F.
 Stephens, K.C., T. L. McCombs,
 K.C., J. E. Milne, D. S. Stephens.
 Sullivan, John F., Lister Block.
 Sullivan, J. J., 74 Macdonald Ave.
 Sullivan & Sullivan, 36 James St.
 s. Margaret Sullivan.
 Sullivan & Sullivan, 42 James
 St. n. G. F. Sullivan, J. F.
 Sullivan.
 Sweet, J. A., K.C., 14 Merrick St.
 Thompson, S., National Trust Bldg.
 Treleven & Treleven, Birks
 Bldg. F. F. Treleven, K.C.,
 Miss F. A. Milne, A. F. Tre-
 leven.
 Tuchtie & McLean, 28 James
 St. s. W. J. Tuchtie, M.
 McLean.

Hamilton—Cont'd

Vance, H. M., Birks Bldg.
Walsh & Evans, Sun Life Bldg. O.
M. Walsh, K.C., F. J. L. Evans,
K.C.
Warrender, W. K., 7 Hughson
St. S., (J. T. Lewington).
Washington, F. P. L., Huron and
Erie Chhrs.
Weatherston, F. S., 25 Hughson
St. S.
Westland, H. L. G., 37 James St. S.
Zimmerman, A. C., 7 Hughson
St. S.

Hanover, Co. Grey.

Jenner, Brunt & Van Wyck,
W. J. P. Jenner, K.C., W. R.
Brunt, H. L. Van Wyck.
McNab & McNab, J. W. McNab
J. F. McNab.
Paterson, G. A.

Harriston, Co. Wellington.

Shannon, J. H.

Harrow, Co. Essex.

Bell, C. A., (also Walkerville).

Hastings, Co. Northumberland.

O'Shea, M. A.

Hawkesbury, Co. Prescott.

Cecile, L. P.

Woods, J. B.

Hearst, Cochrane Dist.

Serre, Albert (Branch Office).

Hensall, Co. Huron.

Gladman & Cochrane (Branch
Office).

Huntsville, Dist. Muskoka.

Grant, D. M., K.C.

Mahaffy, K. A.

Schuch, F. B.

Ingersoll, Co. Oxford.

Paterson, Start & Marshall, J. L.
Paterson, R. G. Start, K.C., R.
W. R. Marshall.

Islington, Co. York

Appleby, Mary A. E.

Kapuskasing, Dist. Cochrane

Serre, Albert.

Kemptville, Co. Grenville.

Allan, T. K.

Boucher & Loucks, G. D. Loucks.

Morling, W. P. (Branch Office).

Kenora, Dist. Kenora.

Benidickson, McLennan & Brett,
W. M. Benidickson, M.P., (of
the Manitoba Bar), L. A. Mc-
Lennan, (Cr. Att'y), J. T.
Brett.

Onley, H. J., K.C. (W. F. B.
Rogers).

Killaloe, Co. Renfrew.

Chown & Chown (Branch Office).

Kincardine, Co. Bruce.

Laumont, J. L.

Malcomson & Clark, P. S. R.

Malcomson, H. S. Clark.

Kingston, Co. Frontenac.

Cartwright & Cartwright, H. L.
Cartwright, Vera Robinson Cart-
wright.

Crowe, D. A.

Cunningham, D. G., K.C., (W. G.
Cunningham).

Farrell, J. M., K.C.

Gibson, H. F.

Givens, W. R.

Henderson, W. J. O.

Herrington & Slater, W. H. Her-

ington, K.C., T. D. Slater, K.C.

Hickey, J. M., K.C.

King, F., K.C.

Leimieux, J. F. F.

McNeill, Harry A., K.C.

Nickle, W. F., K.C.

Nickle, W. M., K.C.

Rankin & Wright, David J.

Rankin, K.C., H. L. Wright.

Rigney T. J., K.C. (Co. Cr. Att'y).

Sands, J. G. W.

Smith, C. M., K.C.

Strange, Maxwell W.

Vair, G. C., c/o Aluminum Co. of
Canada.

Webster, C. R., K.C., 33 Brock St.

Kingsville, Co. Essex.

Clouse, B. A. E.

Conklin & Karry, W. D. Conklin,

Geo. J. Karry.

Smith, A. B., K.C.

Kirkland Lake, Dist. Timiska-

ming.

Dean, Dalton.

Lillico & MacPherson, L. A. Lillico.

McCurdy, J. E.

Mitchell, G. K.C.

Moscoe, H. R.

O'Meara & Burns, Gerald D.

O'Meara, K.C., P. J. Burns.

Outburt, R. A.

Parry, F. J.

Pearlman & Black, J. G. Black,

E. E. Pearlman, K.C.

St. Aubin, A.

Williams, Bruce, K.C.

Kitchener, Co. Waterloo.

Ritzer & Smyth, J. H. Smyth, B.A.

Boos, A. W.

Brock, Weir & Trott, G. R. Brock,

K.C., R. B. Trott.

Clement, Eastman & Dreger, W.

P. Clement, K.C., (Co. Crown

Att'y), Gerald E. Eastman, K.C.,

F. L. Dreger, J. E. Clement.

Daufman, H. L.

Devlin, K. A.

Dowdall, E. B.

Honsberger, G. M.

Shannon, G. H., K.C.

Shannon & Kirkpatrick, G. H.

Shannon, K.C., J. R. H. Kirk-

patrick.

Sims, Bray, Schofield & Lohead,

J. H. Schofield, K.C., G. M.

Bray, J. K. Sims, W. H. Sims,

G. H. Lohead, J. Wintermeyer.

Lakefield, Co. Peterborough.

Langley, O. A., K.C.

Lanark, Co. Lanark.

O'Donnell & Dulmage, (also

Perth).

Willson, H. C., (Branch Office).

Leamington, Co. Essex.

Brett, G. R.

Jackson, J. A.

Morris & Willson, J. R. Morris,

K.C., H. H. Willson.

Odette, T. C., Jr.

Lindsay, Co. Victoria.

Frost & Frost, L. M. Frost, K.C.,

M.P.P., H. E. Richardson.

McLaughlin, Fulton, Stinson &

Anderson, A. M. Fulton, K.C.,

B.A., T. H. Stinson, K.C., J. E.

Anderson, K.C. (Co. Crown

Att'y), E. D. Fulton.

Moore & Jordan, R. I. Moore, K.C.,

Weldon & Lacey, I. E. Weldon,

K.C., Allan T. Lacey.

Listowel, Co. Perth.

Benson, C. Joseph.

Pratt, W. M.

Scott, C. M.

Little Current, Dist. Manitoulin

Golden, W. J.

London, Co. Middlesex.

Braden & McAlister, Dundas Bldg.

J. A. E. Braden, K.C., F. G.

McAlister, K.C.

Butler, R. E., 343 Richmond St.

Carrothers, McMillan & Egner,

404 Talbot St. C. C. Carrothers,

K.C., J. F. McMillan, D. M.

Egner.

Coote, B., 1385 Dundas St.

Curran & Murison, Huron & Erie

Bldg. F. H. Curran, K.C.,

A. D. Murison.

Donahue, J. M., 10 Hope St.

Douglas, McCallum & Lamont,

Royal Bk. Bldg. A. R. Doug-

las, K.C., J. D. McCallum,

R. J. Lamont.

J. D. McCallum, R. J. Lamont.

Downey, J. L., 418½ Talbot St.

Ferguson, A. S., Richmond Bldg.

Fordham & Mitchell, 169½

Dundas St. R. S. W. Fordham,

K.C., E. W. Mitchell.

Fox, W. H., 195 Dundas St.

Fraser, Moore & Thompson, Bk.

of Montreal Chhrs. H. G. Fraser,

W. A. Thomson.

Gent, L. J., 110 Dundas St.

Gibson, T. W. I., 321 Central Ave.

Givins, J. B., K.C., Bank of

Montreal Chhrs. (D. D. Dip-

lock).

Gunn & Smith, Bk. of Toronto

Chhrs. J. M. Gunn, F. Smith.

Harrison, Miss Evelyn, Bk. Toronto

Chhrs.

Harrison & Elwood, Huron &

Erie Bldg. J. D. Harrison, E. C.

Elwood.

Haskett, C. P., 110 Dundas St.

Henderson, W. B., K.C., Bank of

Toronto Chhrs.

Hodgins, J. I., K.C. Moore Bldg.

Ivey & Livermore, Imperial Bank

Bldg. R. G. Ivey, K.C., E. S.

Livermore, K.C., M. V. Sulli-

van, F. W. Dowler, R. R.

Sheldrick.

Jeffery & Jeffery, Market Lane.

J. E. Jeffery, K.C., J. Jeffery,

A. H. Jeffery, G. D. Jeffery.

Joy & Oatman, Richmond Bldg.

H. L. Joy, D. L. Oatman.

Kendall, K. H., 189 Dundas St.

Kirk, C. B., 412 Richmond St.

Lerner, Lerner & Hennick, 425

Lionel St. M. Lerner, S.

Lerner, H. L. Hennick.

Lewis, R. W. D., Premier Trust

Bldg.

Little & Calder, Huron & Erie

Bldg. F. Little, C. Calder.

McDonagh, M. P., 425 Richmond St.

McElheran, A. O., Bank of Mont-

real Chambers.

McHardy - Smith, F. A., 371 Rich-

mond St.

McNeil, J. G., 78 Dundas St.

McTaggart, J. M., Richmond

Bldg.

Meredith & Davidson, 74 Dundas

St. H. R. Davidson, A. E.

Shepherd.

Mitchell & Thompson, Huron &

Erie Bldg. G. L. Mitchell, K.C.,

D. G. E. Thompson, T. B.

Seldon.

London—Cont'd

Moorhouse & Shortt, Royal Bank Bldg. E. G. Moorhouse, E. M. Shortt.

Morrison, James A., 110 Dundas St.
Murphy & Durdin, Dundas and Wellington Sts. O. W. Durdin, J. L. Killoran.

Neely, H. B., Richmond Bldg.
Newton, N. F., 544 Colborne St.
Perrin, F. E., K.C., 993 Waterloo St.

Purdum & Purdom, Richmond Bldg. L. Purdom.

Ramsay, B.A., Greene-Swift Bldg.
Ross, C. J. F., Bk. of Toronto Chhrs.
Savage, C. C., K.C. (Co. Crown Attorney).

Schnarr, J. G., 669 Dundas St.

Siskind, A. B., Premier Trusts Bldg.

Slater & Marshman, 391 Talbot St. E. H. Slater, G. G. Marshman.

Smith, F. H. H., 660 Richmond St.

Smith, W. Don, New Bank of Toronto Bldg.

Spencer & Braund, W. E. Spencer, K. C., E. H. Braund.

Thomas, W. L., 235 Dundas St.

Underhill & Underhill, Bank of Toronto Chambers. F. E. Underhill, Mrs. B. L. Underhill.

Vining, Dyer & Grant, 101 Dundas St. W. E. Dyer, M. J. Grant, E. W. Mitchell.

Weekes, G. N. & Sons, 396 Ridout St. (G. N. Weekes, J. N. Weekes, R. N. Weekes, Mrs. V. N. Scott).

Weir, S. E., K.C., 412 Richmond St. (C. B. Kirk).

Wright, E. J. R.

Winder, E. M., 78 Dundas.

Winnett, J. W. G., K.C., 418½ Talbot St.

L'Original, Co. Prescott.
Proulx, H.

Lucknow, Co. Bruce.
Andrew, R. W.

Madoc, Co. Hastings.
Baillim, F.
White, G. S., K.C., M.P.

Manotick, Co. Carleton.
Morling, W. P.

Maple, Co. York.
Cook & Gibson (also Toronto).

Markdale, Co. Grey.
Harris & Dunlop, W. E. Harris, J. A. Dunlop.
Lucas, I. B. Jr.

Markham, York Co.
Cattanach, J. A.

Marmora, Co. Hastings.
Collins & Cushing, (also Belleville)

Meaford, Co. Grey.
Albery & Bennett, Geo. G. Albery, K. C., C. E. Bennett.
Young, A. T.

Midland, Co. Simcoe.
Dudley, G. S., K.C.
Ingram, A. A.
Robinson, W. A.
Smith, Oliver H.

Milton, Co. Halton.
Dick & Dick, W. I. Dick, K.C. (Co. Crown Atty.), K. Y. Dick
Elliott, G. E.
Hutchinson, T. A.

Milverton, Co. Perth.
Andrew, M. W. (Branch Office).

Mimico, Co. York.
Gauld, G. W. G. (Branch Office).
O'Donoghue, D. J.
Tait, R. G.

Mitchell, Co. Perth.

Goetz, W. A.

Horne, C.

Morrisburg, Co. Dundas.

Armstrong, R. H.

Flynn, A.

Mount Brydges, Co. Middlesex

Monell, J. G.

Mount Dennis, Co. York.

Silverman, F. A., K.C.

Mount Forest, Co. Wellington

Fallis, C. E.

Kilgour & Grant, R. M. Grant.

Napanee, Co. Lennox

Ham, Kenneth S., K.C. (Co. Cr. Attorney).

Herringer, Warner & Grange

W. A. Grange.

Jackson, R. C.

McGregor, P. D.

Regan, J. A.

Smith, G. F.

New Hamburg, Co. Waterloo.

Hamilton, O. A. F.

Peine, T. H., K.C.

New Liskeard, Dist. Timiskaming.

Ramsay, W. R.

Wallingford, A. G.

Newmarket, Co. York.

Armstrong, A.

Mathews, Stiver, Lyons & Vale.

N. L. Mathews, K.C., K. M. R.

Stiver, B. E. Lyons, J. Vale,

M. L. Lamey.

Mills, A. M.

New Toronto, Co. York.

Berkinshaw, Barrett, Kennedy,

& Cumberland, Goodyear Bldg.

R. C. Berkinshaw, O. H.

Barrett, K. E. Kennedy, J. D.

W. Cumberland.

Douglas, S. B., K.C.

Grant, E. W.

MacDonald, W. E.

Niagara Falls, Co. Welland

Bates & Gampel. G. H. Bates,

S. Gampel

Fleming A.

Fraser & Fraser. G. A. Fraser,

Griffiths, Griffiths & Sharpe. S.

F. Sharpe, F. W. Griffiths, K.C.,

F. M. Griffiths.

La Marsh, W. O., K.C.

Logan, H. F., K.C.

Martin & Calvert, 523 Queen St.

W. S. Martin, K.C., D. E.

Calvert, J. P. Matthews, F. J.

Matthews.

McBurney, McBurney & Durdan.

F. C. McBurney, K.C., W. J.

McBurney, K.C., R. S. Dur-

dan.

McCallum, W. T.

Upper & Musgrove. H. F. Upper,

K.C., W. M. Musgrove, K.C.

North Bay, Dist. Nipissing.
Flannery, W. M.
Little & Gould. W. A. Little, M. G. Gould.

McColeman, J.
McCurry, J. H.
McDonald, W. A.
Perry, W. G.

Reynolds & Wallace. H. J. Reynolds, K.C., G. Wallace.
Tilley, E. A., K.C. (Dist. Crown Atty).

Valin & Smith. K. M. Valin,

A. Thomas Smith.

Norwood, Co. Peterborough.

O'Shea, M. A. (also Hastings).

Oakville, Co. Halton

Hedde & Ryrie. D. M. Hedde,

Ross Ryrie.

McMillan, A.

Robinson, W. N., K.C.

Orangeville, Co. Dufferin

Church, H. B., K.C., Acting

Crown Atty.

Evans, R. D., K.C. (Co. Cr.

Atty.).

Parkinson, B. T.

Wardlaw, N. N., K.C.

Orillia, Co. Simcoe.

Bingham, W. G.

Card, W.

Copeland, P. A., K.C.

Forbes, A. J.

Glass, A. J.

Grant, Hugh W.

Marshall, B. S., K.C.

Moore, W. L. (A. McG. Carter).

Orono, Co. Durham

Waddell, R. R.

Oshawa, Co. Ontario.

Connant & Annis. A. F. Annis,

K.C.

Greer, A. W. S., K.C.

Grierson, Creighton & Fraser. T.

K. Creighton, K.C., Neil C.,

Fraser, K.C.

Hall, A. C.,

(Co. Crown Attorney).

Harris, Harris & Wallace. J. E.

Harris, R. A. Wallace.

Hennick & Hennick. S. J. Hen-

nick.

Humphreys, R. D., K.C.

Hyman, Louis S.

Marks, E.

McGibbon & Bastedo. C. C.

McGibbon, E. F. Bastedo.

MacBrien, James R., 70 King St. E.

Mangan, J. P., K.C.

Parkhill, A. J., (J. A. Yanch).

Swarz, M. F.

Ottawa, Co. Carleton

Alexander, B. M., 46 Elgin St.

Anka & Beahen, 1313 Wellington

St. M. E. Anka, H. P. Beahen.

Aylen J. A., K.C., 86 Sparks St.

Aylen & MacLaren, 48 Sparks St.

H. A. Aylen, K.C., G. F. Mac-

laren.

Beament & Beament, 56 Sparks St.

T. A. Beament, K.C., A. W.

Beament, K.C., G. E. Beament,

M. H. Fyfe, G. A. Ault.

Belanger, A., K.C., 56 Catherine

St.

Bell, R. A., 141 Laurier Ave. W.

Berger, Greenberg & McCready,

56 Sparks St. S. Berger, K.C.,

M. Greenberg, G. R. Mc-

Cready, F. O. Plant.

Ottawa—Cont'd

Bleakney, G. M., 78 Bank St.
 Bonneau, J., 18 Rideau St.
 Boucher & Heron, 63 Sparks St.
 G. R. Boucher, K.C., H. G.
 Heron, F. J. Jordan.
 Bourinot, A. S. (Metropolitan Life
 Insurance Co.)
 Broadfoot, S. R., K.C. Blackburn
 Bldg.
 Burgess, T. A., 69 Somerset St. w.
 Burritt & Burritt, 48 Sparks St.
 E. F. Burritt, K.C., A. F. Bur-
 ritt.
 Carreau, L. H., 56 Sparks St.
 Choquette, L., K.C., Plaza Bldg.
 Chrysler & Chrysler, Central
 Chambers, P. H. Chrysler.
 Clark, Robertson, Macdonald &
 Connolly, Ottawa Electric Bldg.
 S. M. Clark, K.C., Alastair
 Macdonald, J. J. Connolly,
 R. W. D. Affleck, R. E. B.
 Brocklesby.
 Code, Redmond, K.C., 85 Sparks St.
COTÉ & HARDY, 63 Sparks St.
 A. S. Hardy. (See card p. 489).
 Craig, A. C., 641 MacLaren St.
 Daly, Harold M., K.C., 281 Gil-
 mour St.
 Dent, G. M. Fraser Bldg.
 Dick, R. M., Trusts Bldg.
 Dubois, Philippe, K.C., Plaza Bldg.,
 45 Rideau St.
 Dunlevie, F. S., K.C., 48 Sparks St.
 Ebbs, J. P., K.C., Ottawa Elec.
 Bldg.
 Enstone, J. A., 104 Sparks St.
 Erichsen-Brown, J. P., 46 Elgin
 St.
 Ewart, Scott, Kelley & Howard,
 211 Blackburn Bldg., L. A.
 Kelley, K.C., C. C. Scott, B. W.
 Howard, K.C.
 Foran, Marion N., 65 Hutchison
 Ave.
 Gauvreau, Burrows & Devine, 45
 Rideau St. J. A. Burrows,
 K.C., M. J. Devine.
**GOWLING, MacTAVISH,
 WATT, OSBORNE, &
 HENDERSON**, Ottawa
 Elect. Chambers, E. Gordon
 Gowing, K.C., D. K. Mac-
 Tavish, K.C., J. D. Watt, K.C.,
 R. M. Fowler, J. C. Osborne,
 Gordon F. Henderson, J. H.
 Hall, L. W. Brockington, K.C.,
 Counsel.
 (See card p. 246).
 Grace, J. A., 202 Queen St.
 Green, William J., K.C., 56
 Sparks St.
 Greig, R. C., 193 Sparks St.
 Guertin, A. W., K.C., Banque
 Nat'l Bldg.
 Guillet, L. J., 45 Rideau St.
 Hanna, F. J. E., K.C., 63 Sparks St.
 Houghton & Sweet, 1236 Well-
 ington St. W. E. Houghton, K.C.,
 R. D. Sweet.
 Herridge & Tolmie, 140 Well-
 ington St. W. D. Herridge, K.C.,
 J. Ross Tolmie, R. G. Gray.
 Hill & Hill, 14 Metcalf St. A. C.
 Hill, K.C., H. P. Hill, Jr., W.
 H. Powell.
 Honeywell, Baker, Gibson &
 Wotherspoon, 56 Sparks St. F.
 H. Honeywell, K.C., C. C.
 Baker, C. C. Gibson, K.C.,
 S. F. M. Wotherspoon, K. J.
 Matheson.

Horwitz, J. C., Blackburn Bldg.
 Howe, McKenna & Burke-
 Robertson, 56 Sparks St., O. F.
 Howe, K.C., J. J. McKenna,
 W. G. Burke-Robertson.
 Hughes & Laishley, Carleton
 Chbrs. R. A. Hughes, K.C.,
 R. K. Laishley, T. Charlebois.
 Labelle, J. P., K.C., 18 Rideau St.
 Laffeur & Aubin, 45 Rideau St.
 L. Lafleur, K.C., J. C. Aubin.
 Laidlaw & Corlett, 150 Middle
 St. A. M. Laidlaw, M. E.
 Corbett.
 Lemieux, A., K.C., 18 Rideau St.
 Lepofsky, S., K.C., 75 Sparks St.
 Lewis, Allan T., K.C., Trust Bldg.
 Lief, Abe, 18 Rideau St.
 Low & Honeywell, 46 Elgin St.
 A. E. Honeywell, Orian E. B.
 Low.
 Lyons, J. J., Capital Trust Corp.
 Ltd.
 McCulloch, W. F., 46 Elgin St.
 McDonald & Jennison, 53 Queen
 St., J. H. McDonald, J. D.
 Jennison.
 McGee, T. D'Arcy, K.C., Central
 Chbrs.
 McHugh & Macdonald, 14 Met-
 calfe St. A. G. McHugh, K.C.
 P. J. Macdonald.
 McIlraith & McIlraith, 56 Sparks
 St. D. A. McIlraith K.C., G. J.
 McIlraith, C. F. Scott.
 McNulty, Charleson, McClen-
 aghan & Anglin, 74 Sparks St.
 H. J. McNulty, K.C., E. H.
 Charleson, V. S. McClenaghan,
 K.C., E. A. Anglin, B. B.
 Jordan.
 McPherson, G. W., 7 O'Connor
 St.
 MacCraken, Fleming & Burnett,
 Trust Building. A. C. Fleming,
 K.C., W. R. Burnett, J. L.
 Kemp.
 MacLaren, C. H., 14 Metcalf St.
 MacTae, W. A., 56 Sparks St.
 May, Martin & McMichael,
 Canada Life Bldg. S. A. V.
 Martin, G. T. McMichael.
 Medcalf, G. C. K.C., City Solic-
 itor, Transportation Bldg. (J. M.
 Lambert).
 Meredith, W. R., 211 Blackburn
 Bldg.
 Mercier, R., K.C. (County Cr.
 Atty., Court House).
 Metcalfe & Unger, 55 Metcalfe
 St. S. G. Metcalfe, K.C.
 Metrick, T. P., Carleton Chbrs.
 Mirsky, Soloway & Mirsky, Trust
 Bldg. J. Mirsky, M. Mirsky,
 H. Soloway.
 Moore, A. F., K.C., 74 Sparks St.
 Mulkins, H. H., Toronto General
 Trusts.
 Newcombe, E. F., K.C., Victoria
 Bldg.
 Parisien, Chartrand & Bonneau,
 Plaza Bldg. A. Parisien, A.
 Chartrand, J. Bonneau.
 Quain, Redmond, K.C., Ottawa
 Electric Bldg.
 Richard, J. T., 48 Sparks St.
 Saint Jacques, H., K.C., 18 Rideau
 St.
 Salhani, F. B., 56 Sparks St.
 Sauvé, J., K.C., L.Pk., 18 Rideau
 St.
 Seguin & Seguin, 18 Rideau St.
 J. C. A. Seguin, K.C., R. N.
 Seguin.
 Shankman, L. C., 48 Sparks St.
 Sherwood, L. P., 193 Sparks St.

Sigler, H., Carleton Chbrs.
 Smart & Biggar, Victoria Bldg.
 O. M. Biggar, K.C., Melville
 B. Gordon, Christopher Robin-
 son, E. L. Medcalf.
 Stitt, J. H., 63 Sparks St.
 Thomas & Kennedy, 273 Bank St.
 L. C. Thomas, D. R. Kennedy,
 K.C.
 Thompson, Florence, 450 Laurier
 Ave. E.
 Vincent, G., 7 1/2 Rideau St.
 (G. Addy).
 Whyte, J. M., 55 Metcalfe St.
 Wright, W. M., 46 Elgin St.
 York & Bate, Ottawa Elect.
 Bldg. J. W. York, K.C., W. B.
 Bate, D. L. Elliott.

**For Ottawa cards see pages
 246, 489.**

Owen Sound, Co. Grey.

Downs, M.
 Gardner, G. F.
 Gilchrist, H. H.
 Horton, R. P.
 Kilbourn & Kilbourn, Frank H.
 Kilbourn.
 MacKay & McAvoy, F. G. Mac-
 Kay, K.C., R. K. McAvoy.
 Middlebro, C. C., K.C. (Co. C.
 Atty.).
 Middlebro, W. S., K.C.
 Stewart, Alan S.
 Telford & Marron, W. P. Tel-
 ford, K.C., W. P. Telford, Jr.,
 A. Marron.
 Thomas, R. G.

Paisley, Co. Bruce.

Forrester & Forrester. D. For-
 rester, K.C., W. S. Forrester.

Palmerston, Co. Wellington.

May, H. P.

Paris, Co. Brant

Barron, G. R. Littlejohn, W. H.

Parkhill, Co. Middlesex.

Douglas & McCallum. (Branch
 Office).

Parry Sound, Dist. Parry S'd.

Burbridge, A. G.
 Grant, H. W.
 Pirie, Stone & Cragg.
 C. W. Cragg.
 Powell, Francis C.
 Stone, G. A.

Pembroke, Co. Renfrew.

Craig, J. S.
 Forgie & Forgie. J. G. Forgie,
 K.C., J. M. Forgie.
 Galligan & Neville. T. J. Galli-
 gan, K.C., A. Neville.
 Johnson, Horace B., K.C.
 Lafrance, L. P.
 Mulcahy, J. N.
 Supple, J. A., B.A.
 Williams & Williams, M. D. Wil-
 liams.

Penetanguishene, Co. Simcoe.

Hewson & Hewson. W. H. Hewson.
 Thompson, W. M., K.C.

Perth, Co. Lanark.

O'Donnell & Dulmage. H. A.
 O'Donnell, K.C., G. R. Dul-
 mage.
 Rogers, T. A., K.C.
 Willson, H. O.

Peterborough, Co. Peterborough.

Bradshaw, J. A.
 Carley & Standish. T. J. Carley,
 K.C., R. O. Standish.
 Dunn, J. F.
 Currelly, J. C. N. (F. G. Foster).
 Elliott & Chandler. A. L. Elliott,
 K.C., R. J. Chandler.
 Fair, W. J. A.
 Gordon, Hon. G. N., K.C.
 Gordon, W. B.
 Grant, W. C.
 Hall & Hall, B. D. Hall, L. R.
 Graham.
 Huycke, W. F., K.C. (City Solicitor)
 Low, J.
 Peck, Kerr, McElderry & Howell.
 F. D. Kerr, K.C., V. J. McElderry, K.C. (Co. Cr. Atty.),
 W. H. Howell.
 Scollard, P. D.
 Sheehy, E. F.

Petrolia, Co. Lambton.

Fletcher, H. R.
 Mackenzie & Atkey, R. G. R.
 Mackenzie, K.C., O. L. G.
 Atkey.

Pictou, Co. Prince Edward.

Geddes, R. C.
 Nethery, L.
 Nourse, R. E.
 Walmsley, G. T., K.C.
 Ward, F. L., K.C.
 Widdfield, C. R., K.C.

Port Arthur, Dist. Thunder Bay

Blanchard, H. G.
 Cunningham, H. T.
 Davis, S. H.
 Hermanson, V. Walter.
 Ibbetson, P. V.
 Kajander, A.
 Langworthy, W. F., K.C.
 McComber & McComber. J. L. McComber.
 McCuaig, J. A. R.
 McKay & McKay. J. McKay, M. A. McKay.
 Ross, J. F. W.
 Seaman, R. L., K.C.
 Young & Young. F. H. Young,
 G. H. Young.

Port Colborne, Co. Welland.

Langman, A. E.
 Hazlewood, H. E.
 Woodhouse, J. H.

Port Credit, Co. Peel.

Davis, A. G. (Branch Office).
 Jackson & Partridge, G. B. Jackson, K.C., K. G. Partridge.

Port Dover, Co. Norfolk.

Macdonald, M., K.C.

Port Elgin, Co. Bruce.

Tominson, W. R., K.C.

Port Hope, Co. Durham.

Bonneville, W. E.
 Chisholm, D. H., K.C.
 Ryan, H. R. S.

Port Perry, Co. Ontario

Greer, A. W. S. (Branch Office).
 Harris, Harris & Wallace. John
 E. Harris, R. J. Harris, R. A.
 Wallace, W. T. Harris.
 Humphreys, R. D. (Branch Office).

Port Rowan, Co. Norfolk.

Buck, C. S.

Prescott, Co. Grenville.

Casselman & Beaumont. A. C.
 Casselman, K.C., H. Beaumont.
 Dubrule, W. M.
 Halpin, P. K.

Preston, Co. Waterloo.

MacLatchy, F. H.
 Pearson & Flynn, L. B. Pearson,
 P. J. Flynn, K.C.
 Robertson, C. G., K.C.

Ramore, Dist. Cochrane.

St. Aubin, A. (Branch Office).

Red Lake, Dist. Kenora

Campbell, J. H.

Renfrew, Co. Renfrew.

Chown & Chown. S. M. Chown.
 Maloney, J. A.
 McNab, A. A.
 Stewart, Ernest J., K.C.

Richmond Hill, Co. York.

Rabinowitch, J.

Ridgetown, Co. Kent.

Shaw, D. M.
 Stirling, E. B.
 Watson & Watson. O. K. Watson,
 K.C., C. R. Watson.

Ridgeway, Co. Welland.

Brown, W. K., K. C.
 Jones, T. O.

Rodney, Co. Elgin.

Barnum, F. R. (Branch Office).

St. Catharines, Co. Lincoln.

Be Gora, T. R.
 Bench, Keogh, Rogers & Grass.
 Hon. J. J. Bench, K.C., J. L. G.
 Keogh, K.C., A. O. Grass, H.
 M. Rogers, K.C., C. W. Fullerton.
 Burson, Johnson & Wilson. R. B.
 Johnston, K.C., R. A. Wilson.
 Lloyd H. Goodwin.
 Calder, R. C.
 Campbell, J. H., K.C.
 Coy, E. P.
 Dales, W. G.
 Dore, F. R.
 Flynn & Franklin. F. J. Flynn,
 A. C. J. Franklin.
 Fox, Harold G., K.C.
 Freeman, I.
 Hallett, H. D.
 Hetherington & Cavers. F. E.
 Hetherington, K.C., H. P.
 Cavers.
 Lancaster, Mix & Sullivan. E. H.
 Lancaster, K.C. (Co. Cr. Atty.),
 A. E. Mix, K.C., P. H. Sullivan.
 McCarron, T. M.
 Marquis, Foster & Thompson.
 Miss B. E. Thompson, L. C.
 Foster.
 Pepler, Taylor & Miller, 442
 James St. D. F. Pepler, K.C.,
 J. E. S. Taylor, F. L. Miller.
 Peterson, G. F., K.C.
 Ross & Howard. Romaine K.
 Ross, K.C., W. R. Howard.
 Seymour & Lampard. M. A.
 Seymour, K.C., G. M. Lampard.
 F. G. Goldring, H. R. Young,
 Trappnell, Fleming, Harris &
 Kerwin. S. H. Fleming, K.C.,
 H. E. Harris, K.C., P. K.
 Kerwin.

St. Mary's, Co. Perth.

Clysdale, K. B.
 Parkinson & Harstone. A.
 Parkinson, R. H. Harstone.

St. Thomas, Co. Elgin.

Cameron, H. C., K.C.
 Davidson & Davidson, J. B. David-
 son, K.C., B. R. Davidson.
 Graham, E. S.
 Leitch & McClurg. C. B. McClurg,
 K.C.
 Lindsay, J. N.
 McKay, W. S.
 Roberts, W. D.
 Sanders & Sanders. F. C. Sanders,
 K.C., E. S. Sanders, R. A.
 Sanders, E. F. S. Sanders, G. A.
 McNab.
 Smith, E. D.

Sarnia, Co. Lambton

Cowan, Millman & Dunlap. J.
 Cowan, K.C., Logan Millman,
 J. C. Dunlap.
 Dawson & Nethery. F. P. Daw-
 son, K.C., A. H. Nethery, E. J.
 MacEwen, G. D. Holder.
 Donohue & Maher. W. A. Dono-
 hue, F. J. Maher.
 Gray, R. W., K.C.
 Lampel, A. M.
 Lockhart, O. M.
 Logan & Logan. J. G. Logan,
 R. H. Logan, S. A. K. Logan.
 Taglietti, R. N.
 Taylor, Jamieson, Knox, Mallon
 & Fowler. H. M. Taylor, K.C.,
 D. Park Jamieson, K.C., W. J.
 S. Knox, A. Fowler, J. S.
 Mallon.
 Van Horne, H. D.
 Weir & Weir. C. Weir.

Sault Ste. Marie, Dist. Algoma.

Atkin, W. G., K.C.
 Becking, J. D., K.C.
 Brien, W. H. C., K.C.
 Hamilton & Carmichael. H. S.
 Hamilton, K.C., M.P., T. E.
 Carmichael, K.C., W. G. H.
 Bennett.
 Hugill, A. R., K.C.
 McCullough, E. M.
 McEwen, James, K.C.
 McPhail, J. A., K.C.
 Munro, I.
 Rowland, P. T., K.C.
 Vannini, I. A.
 Wishart, A. A., K.C. Cr. Attor.
 (P. S. FitzGerald).

Schumacher, Dist. Cochrane.

Moscoe, H.

Seaforth, Co. Huron.

McConnell & Hays. P. D. Mc-
 Connell, H. G. Hays.
 Meir, H. G.
 Sillery, A. W.

Shelburne, Co. Dufferin

Evans, R. D. (Branch Office).
 Page, H. W.

Simcoe, Co. Norfolk.

Jackson, H. M.
 Kelly, D. E.
 Kelly, W. E., K.C. (Co. Cr. Atty.).
 MacKay & Innes. W. P. MacKay,
 K.C., H. P. Innes, K.C.
 Osborne & Hamilton. H. L.
 Osborne, R. J. Hamilton.
 Porter, J.
 Reid, F. M.

Simcoe—Cont'd

Sheppard, J. W.
Tisdale & Fort. D. E. W. Tisdale, K.C., G. H. Fort.
Winter & Brimage, A. W. Winter, John Brimage.

Sioux Lookout, Kenora Dist.

Bell, E. D.

Smith's Falls, Co. Lanark.

Boyd, D. W.
Doyle, Fred. S.
Forde, J. W., K.C.
McKinn, Dumlage & Stewart
J. A. B. Dumlage (Co. Cr. Attorney), S. E. Stewart, Hon. H. A. Stewart, K.C., *Counsel*.
Smith, D. C.

Smithville, Co. Lincoln.

Davis, John N.

South Porcupine, Dist. Cochrane.

Gardner, W. S.
Langdon & Langdon. W. O. Langdon, T. R. Langdon.

Stayner, Co. Simcoe.

Beam, F. E.
Hood & Hood. J. Hood.

Stirling, Co. Hastings.

Bastedo, C. R.

Stouffville, Co. York.

McCullough & Button. F. L. Button, K.C., H. R. Button.

Stratford, Co. Perth.

Andrew, M. W., K.C.
Goodwin, W. E., K.C., (County Crown Atty).
King, J. M.
Long, Leon J.
McPherson, Thompson & Gregory. E. G. Thompson, K.C. W. P. Gregory.
Morgan, L. H.
Riddell & Beatty. J. M. Riddell, K.C., J. E. C. Beatty.

Strathroy, Co. Middlesex.

Bixel, A. W., K.C.
Quinlan, A. B.
Somerville E. C.

Streetsville, Co. Peel.

Cook H. E.

Sturgeon Falls, Dist. Nipissing.

Aubin, A. Z., K.C.
Waisberg, C.

Sudbury, Dist. Sudbury

Collins, G. E.
Cooper & Landreville. J. M. Cooper, K.C., L. A. Landreville.
De Diana, A. J.
Desmarais, J. N., K.C.
Facer & Shea, E. C. Facer, K.C., W. J. Shea.
Fournier, H. J.
Godin, O. J.
Lacourciere, J. E., 10 Elm St. E.
Lauzon, O. A.
Little, V. H.
McAndrew, P. J.
Miller & Maki. G. M. Miller, K.C., K. E. Maki.
Valin & Valin. G. J. Valin, K.C., L. J. Valin.
Waisberg, H.
Wilkins, E. D., K.C. (Dist. Cr. Atty.)

Sutton, Co. York.

Crozier, J. L.

Tara, Co. Bruce.

Start & Aiken. C. E. Start, K.C., G. H. Aiken.

Teeswater, Co. Bruce.

McTavish, A. H.

Thamesville, Co. Kent.

Coutts, J. McD.

Thessalon, Dist. Algoma.

Clement, F. A.

Thomasburg, Co. Hastings.

Roberts, H. E.

Thornbury, Co. Grey

Carr, E. C.

Thorold, Co. Welland.

Allinson, C.L.C.
Butler, J. G. F.
McManamy, J. W., K.C.

Tilbury, Co. Kent.

Crewe, G. H.
King, Harold J.

Tillsonburg, Co. Oxford.

Brown, G. C.
Gibson, D. F.
Groom, R. G.
Luke, C. M., K.C.
Tillson & Stalker. V. H. Tillson, K.C., R. S. C. Stalker.

Timmins, Dist. Cochrane.

Bailey, F. H.
Caldwick & Yates. S. A. Caldwell, K.C. (Dis. Cr. Atty). C. W. Yates.
Cousineau, J. A.
Evans, G. T.
Forbes, J. M.
Lamminen J.
Langdon & Langdon. W. O. Langdon, K.C., T. R. Langdon.
Lieberman, J. W.
Mascioli, D. J.
Moscoe, H.
Platus, S. C., K.C.
Snub, W.
Wetmore, A.

Toronto, Co. York.

Aaron, Irving, 465 Bay St.
Adams, Andrew A., 24 King St. w.
Adams, J. C., K.C., 2 Toronto St.
Addison, J. L. Kent Bldg.
Addy, J. J., K.C., 85 Richmond St. W.
Adelman, B., 248 Lippincott St.
Agnew, R. G., K.C., Confed. Life Bldg.
Aiken, Strashin & McConnell. 88 Richmond St. w. S. Strashin, H. W. Olch.
Aikens, W. J., K.C., 100 Adelaide St. w.
Alles, H. W., 302 Bay St.
Altman, B., 414 Bay St.
Anderson, Bourdon & Sinclair, 2881 Dundas St. w. W. H. Bourdon, C. M. Sinclair, K.C.
Anglin, R. E., 372 Bay St.
Archibald, G. A., 24 Adelaide St. w.
Armstrong, C. H. A., K.C., 24 King St. W.

ARNOLDI, PARRY & CAMPBELL, 80 King St. w. Hon. G. P. Campbell, K.C., W. W. Parry, K.C., C. M. Pyle, P. J. W. Glasgow, F. Hugh Keefer, J. M. Godfrey. *Counsel*, J. P. Pratt, K.C. (See card, p. 485).

Arnott, J. P., 100 Adelaide St. w.
Ashall & Major, 12 Richmond St. e.
E. R. Ashall, W. J. Major.

Attorney General's Department, Parliament Buildings, Hon. L. E. Blackwell, K.C., Atty Gen'l; W. B. Common, K.C., C. R. Magone, K.C., E. Silk, K.C., C. P. Hope, K.C., W. Martin, K.C., W. C. Bowman, Solicitors.
Ault, P. E., McKinnon Bldg.

AYLES WORTH, GARDEN, STUART & THOMPSON, 67 Yonge Street. A. M. Garden, K. O., H. J. Stuart, K. O., C. A. Thompson, K.C., K. C. Stanbury, J. C. Denison. *Counsel*, Sir Allen B. Aylesworth, K.C. (See card, p. 485).

Bain, A. A., Lumsden Bldg.
Baird, J. McC., K.C., (Deputy Official Guardian), Osgoode Hall.
Baker, Mrs. A. E., Federal Bldg.

BALFOUR & SHEARD, Canada Permanent Bldg. G. B. Balfour, K.C., J. L. Sheard, K.C. (See card p. 488).

Band, P. E., 455 Spadina Ave.
Harnes, W., 60 Victoria St.
Barry, H. N., 330 Bay St.
Beaton, A. H., K.C., 253 Rosedale Heights Drive.

Beaton & Bell, 372 Bay St.
W. J. Beaton, K.C., H. Brooke Bell, K.C.

Beattie, W. J., (Canada Life Assee. Co.)

Beatty, C. W., 217 Bay St.
Beatty, W. H., 217 Bay St.
Beaudoin, Gerard, Temple Bldg.
Beaumont & Barker, 24 Adelaide St. e. R. B. Beaumont, C. Barker.

Beck, H. J., Metropolitan Bldg.
Beckett, H. E., K.C., 350 Bay St.
Bell, J. Donald, 171 Yonge St., (James K. Winters).

Bell, W. E. N., Metropolitan Bldg.

Bennett, J. M., 465 Bay St.
Benson, Max, 414 Bay St.
Berkinslaw, Barrett, Kennedy & Cumberland, 204 Richmond St. w. R. C. Berkinslaw, O. H. Barrett, K. E. Kennedy, J. D. W. Cumberland.

Best, R. A., 15 Toronto St.
Bicknell, Cameron & Chisholm, 54 Bloor St. w. M. C. Cameron, K.C., M. C. C. Chisholm.

Biggs & Biggs, Confederation Life Bldg. R. A. Biggs, S. C. Biggs.

Biggs, S. P., Confed. Life Bldg.

Birnbaum, S. J., K.C., 394 Bay St.
Black, E. G., K.C., C. P. R. Bldg.
Black & Black, Metropolitan Bldg. J. N. Black, J. J. Black.

BLAKE, ANGLIN, OSLER & CASSELS, Bk. of Com'ce Bldg.
Glyn Osler, K.C., R. C. H. Cassels, K.C., G. R. Munnoch, K.C., H. C. Walker, K.C., A. Graydon, K.C., J. T. Gow, E. C. Snelgrove, R. B. F. Barr, R. B. Osler, T. Mackie, J. T. Garrow, A. S. Patillo, D. G. Guest, A. J. C. Anglin, W. H. C. Boyd, P. S. Osler, T. R. Wilcox, Mrs. B. G. Gibson. (See card p. 485).

Bogart & McMaster, 505 Confederation Life Bldg. E. C. Bogart, K.C., H. M. McMaster.
Bond, L. B., 2433 Yonge St.

Toronto—Cont'd

Bone, J. H., K.C., 372 Bay Street

BORDEN, ELLIOT, KELLEY, PALMER & SANKEY, 320 Bay St. H. Borden, K.C., B. V. Elliot, K.C., W. A. G. Kelley, R. H. Sankey, K.C., K. B. Palmer, K.C., J. T. Johnson, I. G. Wahn, A. D. McAlpine, H. R. MacEwen, T. A. King, J. A. Renwick. (See card p. 485).

Borins, S. D., Temple Bldg.

Botnick, H. P., 414 Bay St.

BOU-K, HETHERINGTON & FALLIS, 10 Adelaide St. e. W. H. Bouck, J. R. Hetherington, G. A. Fallis. (See Card p. 488).

Bowlby & Bowlby, 330 Bay St., A. T. Bowlby, K.C., B. H. B. Bowlby, R. A. Bowlby.

Boyd, A. M., 159 Bay St.

Brady, A. L., 8 Albany Ave.

Brandon, W. E., 414 Bay St.

Briggs, Frost, Birks & Langdon, Federal Bldg. Harold R. Frost, K.C., R. T. Birks, K.C., H. D. Langdon.

Bright, J. R. A., Royal Bank Bldg.

Bristow, H. G., Osgoode Hall.

Brocklesby, R. E. B., 68 King St. E.

Brower & O'Marra, 45 Richmond St. w. J. K. Brower, A. J. C. O'Marra.

Brown, A. H., 11 King St. w.

Brown, E. A., 145 Yonge St.

Brown, Mannie, B.A., 394 Bay St.

Brown, Onie, K.C., 88 Richmond St. w.

Brown & Beck, 17 Chestnut St., Merritt A. Brown, J. S. H. Beck.

Brown & Jackson, 24 King St. w.

Stuart H. Brown, K.C., David F. Jackson.

Brownell, R. W., 414 Bay St.

Bryson, G. G., 1944 Yonge St.

Bull & Shaw, 509 Confederation Life Bldg. James G. Shaw

Bullock, Miss M., 100 Adelaide St. w.

Burden, John M., K.C., Confed. Life Bldg.

Burke, J. J., Temple Bldg.

Burn, Kenneth, 34 King St. w.

Burness, A. O. L., K.C., 372 Bay St.

Burrows, F. X., 73 Adelaide St. w.

Bussin, J. J., 229 Yonge St.

Callahan, John, K.C., 507 Conf. Life Bldg.

Callen, V. J., 10 St. Andrews Gdns.

Cameron, D. O., 4 Richmond St. e.

Cameron, Weldon & Brewin, 372 Bay St. A. J. P. Cameron, K.C., R. Weldon, F. A. Brewin.

Campbell, H. King, 3 Macdonell Ave.

Campbell, Lancing B., B.A., 137 Wellington St. W.

Campbell, R. F. W., 2433 Yonge St.

Campbell, Jarvis & McKenzie, Sterling Tower, A. D. McKenzie, K.C., K. D. McKenzie.

Canadian National Railways, 1 Simcoe St. A. D. McDonald, (Regional Counsel), Solicitors,

D. I. Grant, K.C., G. W. Robinette, H. W. Hewson.

Canadian Pacific Railway, Union Station. F. D. Turville, F. H. Britton, G. C. Butterill.

Cappe, N. R., 414 Bay St.

Carrick, D. D., Star Bldg.

Carrick & Weatherhead, 18 Toronto St. J. W. Carrick, K.C., T. M. Weatherhead.

Carriere, S. W., 372 Bay St.

Carroll, W. T., 17 Queen St. e.

Carscallen, H. M., 45 Richmond St. w.

Cassels, Brock & Kelley, 255 Bay St.

Geo. M. Kelley, K.C., H. Cassels, K.C., Donald Guthrie, K.C., R. T. Payton, H. Cassels, Jr.

Cassels, Defries, des Brisay & Gunn, 15 Toronto St., R. L. Defries, M. des Brisay, D. D. Gunn.

Cattanach, E. C., K.C., 26 Queen St. e.

Cattanach, J. A., 299 Queen w.

Catzman, & Wahl, 88 Richmond St. w. F. M. Catzman, J. K. Wahl, H. Rubenstein.

Caudwell, Symmes & Smith, Victory Bldg., N. S. Caudwell, K.C., B. H. L. Symmes, K.C., W. J. Smith.

Cavell & Tanner, 43 Victoria St., H. W. Cavell, J. E. Tanner.

Chambers, F. H., Confed. Life Bldg.

Chambers, Margaret, Confed. Life Bldg.

Chaplin, Nasimok & Maddor, 292 Yonge St. H. S. Chaplin, T. Nasimok, H. Maddor.

Chisholm, N. & 2875 Dundas St. w.

Chitty, McMurtry, Ganong, Wright & Keith, 38 King St. w., R. M. Willes Chitty, K.C., R. Roy McMurtry, K.C.; J. E. Ganong, D. A. Keith.

Christie, K. A., K.C., 320 Bay St.

Church, T. L., K.C., 14 Carlton St.

City Solicitor's Department, City Hall, W. G. Angus, K.C., City Solicitor; Deputy, J. P. Kent, K.C.; Corporation Counsel, F. A. A. Campbell, K.C.; Solicitors, S. W. Graham, K.C., John Johnston, J. N. Herapath, R. C. Baird, A. M. Charlesworth, J. A. Deacon, J. McCubbin.

Clark, W. E., 96 King St. w.

CLARK, GRAY, BAIRD & CAWTHORNE, Confederation Life Bldg., Frank M. Gray, K.C., F. Cawthorne, K.C., R. H. R. Gray, E. W. M. Paisley. (See card p. 488).

Clarke, Swabey, McLean & Ross, 66 King St. w., M. C. McLean, K.C., J. D. F. Ross, K.C.

Coatsworth & Richardson, 371 Bay St. J. T. Richardson, K.C., E. T. Coatsworth, LL.B., Miss D. J. Howard.

Cochrane, A. R., K.C., 372 Bay St.

Coffey & McDermott, 302 Bay St. D. J. Coffey, K. C. F. T. McDermott, F. J. McMahon.

Cohen, Abraham, K.C., 33 Melinda St.

Cohen, Samuel, 465 Bay St. (Paul I. Henry.)

Conover, J. O., City Hall.

Con-table, D. L., 67 Yonge St.

Cook (Wm.) & Gibson, 85 Richmond St. w. J. A. Gibson, R. B. Gibson, K.C.

Coon, H. A., Federal Bldg.

Corley & Keen, 10 Adelaide St. e. H. G. Keen.

Corner, Floyd E., Confed. Life Bldg.

Cornish, F. J., 372 Bay St.

Consentino, J. A., 331 Bay St.

Coughlin, J. F., K.C., 85 Richmond St. w.

Courtice, A. R. (Toro. Gen. Trusts), 251 Bay St.

Cowan J., K.C., 320 Bay St.

Cox, Evans & Noble, 14 Victoria St. W. M. Cox, K.C., G. T. Evans, K.C., W. H. Noble, W. D. Cox.

Crabtree & Rogers, 302 Bay St. M. Crabtree, K.C., W. S. Rogers.

Crawford, C. R., Central Bldg. (Creighton, T. M., Federal Bldg.)

Croll & Borins, 330 Bay St. L. A. Croll, K.C., N. A. Borins, K.C.

Cross, W. Basil (Workmen's Compensation Board).

Crowell, S. G., K.C., 210 Balmoral Ave.

Crown Attorney (Co. & City), J. W. McFadden, K.C., City Hall.

Assistants: W. O. Gibson, K.C., F. I. Malone, K.C., H. A. Sanders, A. O. Klein, H. H. Bull, A. Armstrong (New-market).

Crozier, J. E. V., 1222 St. Clair Ave. w.

Cryslar, A. C., Board of Trade.

Cudney, R. J., Pro. Sec'y. Dept., Parliament Bldgs.

Culham, J., 2381 Dundas St. w.

Currie, P. N. W., Central Bldg.

Dales, J. F., 485 Danforth Ave.

Daly, Thistle, Judson & McTaggart, 25 King St. w. R. O. Daly, K.C., E. E. Thistle, K.C., W. Judson, K.C., D. H. McTaggart, D. W. M. Cooper, G. Morrow, G. W. Graham.

Dashwood, F. A., 987 Kingston Rd. Davidson, L., 21 Dundas Sq.

Davidson, P., 414 Bay St.

Davidson, W. C., K.C., Lumsden Bldg.

Davis, Oscar, 139 Queen St. W.

Davis, Grass & Timmins, 19 Richmond St. w. R. E. Grass, K.C., H. W. Timmins, K.C., K. H. MacDiarmid.

DAY, WILSON, KELLY, MARTIN & MORDEN, Federal Building, Jas. E. Day, K.C., T. J. Day, R. F. Wilson, K.C., Arthur Kelly, K.C., H. E. Martin, K. G. Morden, K.C., D. F. McDonald, W. C. Campbell, F. E. Wigle. (See card, p. 486).

Deacon, O. R., K.C., Master of Titles, 90 Albert St.

Deacon & Bayly, 357 Bay St., T. R. Deacon, K.C.

Delany, Thomas, K.C., Federal Bldg.

Denberg, D. S., 57 Queen St. w.

Denison & Foster, 330 Bay St. J. Shirley Denison, K.C., H. W. A. Foster, K.C., H. W. D. Kilgour.

Deuth, W. G., 67 Yonge St.

Devaney, J. A., Concourse Bldg.

Dewar & Freeman, Metropolitan Bldg. A. M. Dewar, K.C., L. M. Freeman.

Dewart & Kelner, 171 Yonge St. E. H. Dewart, S. J. Kelner.

Dickler, Irving P., 67 Yonge St.

Dignan, A., 459A St. Clarens Ave. (M. D. Morton).

Toronto—Cont'd

- Dillon & Dillon, Federal Building,
E. Macaulay Dillon, K.C., E. M.
Dillon.
- Doane, A. J., 347 Bay St.
- Donald, H. H., K.C., Inspector of
Legal Offices.
- Donley, H. G., 44 Adelaide St. w.
- Douglas, H. R., 302 Bay St.
- Dowdall, E. P., Canada Life Bldg.
- Downey, C. C., K.C., 2259 Bloor
St. w.
- Downey, D. F., K.C., 371 Bay St.
- Doyle, Michael L., K.C., Victory
Bldg.
- Drew, Hon. G. A., K.C., Parliam-
ent Bldgs.
- Drukarsh, C., 372 Bay St.
- Duff, J. M., K.C., Federal Bldg.
- Duggan, E. T., 17 Queen St. e.
- Duggan, J. S., McKinnon Bldg.
- Duncan, Jos. M., Temple Bldg.
- Duncan, Lewis, K.C., 73 Adelaide
St. w.
- Duncan & Gilday, 85 Richmond
St. w. E. J. B. Duncan, G. H.
Gilday, K.C., W. H. Bicknell.
- Dunlop, J. C., o/o Lever Bros.
- Dunn, Miss E., (Tor. Gen. Trusts
Corp'n.)
- Dunn, N. M., (E. H. Hill), 67
Yonge St.
- Dymant, A. D., 169 Yonge St.
- Eagleson, F. B., 19 Melinda St.
- Eassler, P., 26 Queen St. e.
- Eckler, H. H., 465 Bay St.
- Edge, H. P., Confed. Life Bldg.
- Edmonds & Maloney, Star Bldg.
- G. E. Edmonds, K.C., A. E.
Maloney.
- Elgie & Bolsby, Federal Bldg.,
G. C. Elgie, K.C., P. J. Bolsby.
- Elliott, Hume, McKague & Hume
Star Bldg. W. J. Elliott, K.C.
- R. D. Hume, K.C., E. V.
McKague, K.C., F. R. Hume.
- Ellis, S. D., 21 Dundas Sq.
- Ericksen-Brown & Ericksen-
Brown, 10 Adelaide St. E., F.
Ericksen-Brown, K.C.
- Evris, F. A., 30 Adelaide St. w.
- Ezzin, M., 466 Bay St.
- Fair, W. S., 55 York St.
- Fairly, I. S., K.C., (Sol. T. T. C.)
35 Yonge St., (A. H. Young
K.C., G. A. McGillivray, J. W.
H. Day.
- Falconbridge, J. D., K.C., Osgoode
Hall.
- Farrell, Squires & Gauld, 320 Bay
St. G. W. Gauld, R. D. Hill.
- FASKEN, ROBERTSON,
AITCHISON, PICKUP &
CALVIN.** Excelsior Life Bldg
J. Aitchison, J. W. Pickup,
K.C., C. C. Calvin, K.C., J. B.
Robinson, B. R. MacKenzie,
J. F. Robertson, J. D. Pickup,
W. B. Williston, D. G. C.
Menzel. (See card p. 486).
- Fassell, C. A., 61 Victoria St.
- Fauman, E., 88 Richmond St., w.
- FENNELL, McLEAN & DAVIS.**
General Assurance Bldg., Robert
Fennell, K.C., W. E. McLean,
K.C., Bruce P. Davis, D. D.
Stokal, J. A. Seed. (See card,
p. 486).
- Ferguson, A. G., 20 Lonsdale Rd.
- Ferguson, N. Alan, 2440 Bloor
St. w.
- Fetzer, E. C., 23 Lawrence Ave. w.
- Fienberg, W., 650½ Queen St. w.
- Finkle, H. M., 88 Richmond St. w.
- Finlayson, C., K.C., Confed. Life
Bldg.
- Fleming, Smoke & Mulholland,
330 Bay St. A. L. Fleming, K.C.,
A. L. Smoke, D. B. Mulholland,
M. Fleming.
- Folinsbee, M. J., Lumsden Bldg.
- Ford, H. M., 18 Toronto St.
- Ford, Wm. H., K.C., 100 Adelaide
St. w.
- Foster, J. Ward, 86 Bloor St. w.
- Foster, R. Leighton, K.C., 302
Bay St.
- Frame & Rodger, 2 College St.
- G. R. Frame, A. F. Rodger,
G. K. Drynan, E. B. Kendall.
- Frankel, M., 156 Yonge St.
- Fraser, Beatty, Tucker, McIntosh
& Stewart, 320 Bay St. W. K.
Fraser, K.C., F. W. Beatty, K.C.,
J. G. Tucker, D. A. McIntosh,
J. L. Stewart, C. F. Farwell,
D. K. Hardy, J. A. Mullin,
J. D. Hilton, C. H. Stabler,
R. L. Hunter.
- Frears, R. I., 330 Bay St.
- French, C. G., Temple Bldg.
- Friedgut, A. H., K.C., 4 Albert St.
- Friedman, Jack, 26 Queen St. e.
- Friedman, J. M., 414 Bay St.
- Friesen, Ed., 4 Albert St.
- Fruitman, H. L., 342 Queen St. w.
- Fullerton, J. F., 143 Glenholme
Ave.
- Gallagher, E. E., 412 Jarvis St.
- Garz, F. H., Federal Bldg.
- Gardhouse, G. W., 330 Bay St.
- Gardner, H. B., 45 Richmond St. w.
- Garrison, A. M., 100 Adelaide St. w.
- Garvey & Garvey, Metropolitan
Bldg. C. M. Garvey, K.C.,
W. F. Garvey.
- Garvey & Ferriss, Victory Bldg.
- Joseph M. Garvey, K.C., A.
M. Ferriss.
- Gear, G. R., K.C., 124 Park Rd.
- Geartig, Sol., 88 Richmond St. w.
- German, S. A., 302 Eglinton
Ave. w.
- Gibson, Thomson & Gibson, Fed-
eral Bldg. T. A. Gibson, K.C.,
Clive A. Thomson, J. A. Gibson.
- Gilmore, A. F., 414 Bay St.
- Gilroy, J. Warren, 849½ Bloor St. w.
- Godfrey & Corcoran, 10 Adelaide
St. e. J. E. Corcoran, K. C.
Godwin, E. T., (Tor. Gen. Trusts
Corp'n.)
- Goff & Habbeshaw, 36 Toronto
St. S. A. Goff, R. H. Habbeshaw.
- Goldhar, S. N., 26 Queen St. e.
- Goldstick, & Kaplan, 414 Bay St.
- I. S. Goldstick, J. Kaplan.
- Gooderham, Martin & Co., 200
Bloor St. e. M. R. Gooderham
K.C., Craufurd Martin, K.C.,
J. K. Henry, R. L. Algie.
- Goodman & Goodman, Federal
Bldg. D. B. Goodman, K.C.,
E. A. Goodman.
- Goodman, H. G., 169 Yonge St.
- Goodman, H. M., K.C., 465
Bay St.
- Gordon, Miss E. G., Osgoode Hall.
- Gordon, G. L., 275 King St. w.
- Gordon, H. H., 156 Yonge St.
- Gordon, M. L., K.C., 259 Dun-
vegan Rd.
- Gordon, Murray, K.C., 16 Tem-
perance St.
- Gordon, W., 9 Richmond St. e.
- Gotfrid, S., Lumsden Bldg.
- Gottlieb, S., 394 Bay St.
- Gould, J. M., 331 Bay St.
- Goulding, H. J., 793 Bathurst St.
- Gow, W., K.C., 21 Chestnut
Park Rd.
- Graham, J. S., 80 Richmond St. w.
- Graham, Parsons & Liscombe,
372 Bay St. A. K. Graham,
K.C., Miss V. L. Parsons, K.C.,
W. L. Liscombe.
- Granger, H., 414 Bay St.
- Grant, W. G. Fraser, K.C., 320
Bay St.
- Grant & Grant, Confederation Life
Bldg. M. Grant.
- Gray, V. Evan, K.C., 372 Bay St.
- Graydon, Lawrence & Cook, 330
Bay St. W. G. Graydon, H. R.
Lawrence, H. Edward Cook.
- Gregory, Armstrong & Kemp, 372
Bay St. V. W. Armstrong, F. W.
Kemp, Robert Young, R. G.
Burrows, W. L. Somerville.
- Grier, A. Monro, K.C., 78 Elm
Ave.
- Grocholski, J. S. W., 156 Yonge
St.
- Grossman, B. B., 455 Spadina
Ave.
- Grossman, Miss H., 100 Adelaide
St. w.
- Grudeff & Chumak, 85 Richmond
St. w. J. Grudeff, K.C., O. Chu-
mak, B.A., L. A. Haun.
- Haberman, W. U., 55 York.
- Haffey, R. J., 45 King St. E.
- Haines & Haines, Federal Bldg.
E. L. Haines, K.C., D. Haines,
R. V. Smiley, D. R. Shearer.
- Hales & Burt, 67 Yonge St.
A. W. Burt, K.C.
- Hall, H. A., K.C., 40 Jarvis St.
- Halperin, Miss C. M., 88 Rich-
mond St. w.
- Hamilton, G., K.C., 25 King St.
w.
- Hamilton, Campbell & Oppen, 16
Temperance St. J. B. Hamilton,
W. A. Campbell, C. P. Oppen.
- Hardy, R. P., 45 Richmond St. w.
- Harries, Housser & Jones, 36
Toronto St. I. C. Harries, E.
Housser, H. B. L. Jones, E. O.
King, S. Brown.
- Harrington, A. L. B., Confedera-
tion Life Bldg.
- HARRIS S. M.** Temple Bldg.
(See card p. 488).
- Harris, Keachie, Torrance & John-
son, 26-28 Adelaide St. w. E. A.
Harris, K.C., L. M. Keachie,
K.C., F. W. Torrance, E. N.
Johnson, J. B. Keachie, R. W.
Davies, W. H. Adams.
- Harrison, H. A., Temple Bldg.
- Hawkins, J. E., Royal Bk. Bldg.
- Henderson & Murray, 44 Victoria
St. R. Henderson, W. A. Mur-
ray.
- Henry, C. J., Federal Bldg.
- Henry, Mrs. M. F. E., Kent Bldg.
- Herlick, C. M., 72 Queen St. w.
- Herman & Herman, 414 Bay St.
M. M. Herman, W. B. Herman,
M. B. Nemoj.
- Herman, Pivnick & Moses, 100
Adelaide St. w. L. Herman,
K.C., N. M. Pivnick, A. Moses.
C. J. Herman.
- Hermant, L., 169 Yonge St.
- Hermant, S., 894 Bay St.
- Hewson, W. H., 10 Westacres Dr.
- Hevd & Co. Confed. Life Bldg.
- Norman Heyd, K.C.
- Hilts, L. G., 62 Richmond w.
- Himel, I., 88 Richmond St. w.

Toronto—Cont'd

Holden, Murdoch, Walton, Finlay & Robinson, Royal Bk. Bldg.
 J. Y. Murdoch, K.C., W. S. Walton, K.C., Percy C. Finlay, K.C., S. H. Robinson, R. L. Peppall, Mrs. V. I. Grover, B. M. Evans, W. D. Jordan, H. F. White.
 Hollinrake & Bartrem, 49 Wellington St., e. F. W. Bartrem, K.C., L. Knowles.
 Hollis & Hollis, Temple Bldg. J. F. Hollis, K.C., F. D. Hollis.
 Holmes, A. J., K.C., 100 Adelaide St. w.
 Holmes, J. G., 1371 Queen St. w. Holmested, Sutton, Hill & Kemp, Royal Bank Bldg. Arthur W. Holmested, K.C., Leonard V. Sutton, K.C., G. E. Hill, C. H. Kemp, D. L. Campbell.
 Hoveyford, R., B.A., 12 Richmond St. e.
 Hood, G. W. P., 2858 Dundas St. w. Hooper & Howell, 171 Yonge St. M. C. Hooper, K.C., G. L. Howell.
 Horkins, Thos. B., K.C., Temple Bldg.
 Horne, R. J., 218 Church St.
 Hossack, Wilson & Weaver, 302 Bay St. D. R. Hossack, K.C., M. A. Wilson, E. L. Weaver.
 How, W. G., 40 Irwin Ave.
 Howard, Clifford H., K.C., 100 Adelaide St. w.
 Howard, V. M., 45 Richmond St. w.
 Huffman, John R., Excelsior Life Bldg.
 Hughes, R. L., Royal Bank Bldg.
 Hughes, Agar, Thompson & Amys, General Assurance Bldg. F. J. Hughes, K.C., T. J. Agar, K.C., J. W. Thompson, K.C., J. H. Amys, K.C., H. G. Steen, J. P. Bassel.
 Humeniuk, Theo., 414 Bay St.
 Humeniuk, W., 371 Bay St.
 Hungerford, J. G. (National Trust Co.)
 Hunter, R. G., 320 Bay St.
 Inglis, M. O., 414 Bay St.
 Isaacs, E. J., 100 Adelaide St. w.
 Isaacs, L., 401 Yonge St.
 Jenkins, W. S., 18 Toronto St.
 Jenner & Brunt, 171 Yonge St. W. J. P. Jenner, K.C., W. R. Brunt.
 Jennings & Clute, Victory Bldg. A. R. Clute, K.C., J. Jennings, K.C., G. H. Lovatt, R. D. Jennings.
 Jephcott, G., C.A., Royal Bk. Bldg.
 Johns, F. V., K.C., Asst. Provincial Secretary.
 Johnson, J. Ragnar, Royal Bank Bldg.
 Johnston, G. A., K.C., Librarian, Law Society of Upper Canada.
 Johnston, Heighington & Johnston, 80 King St. w., R. W. S. Johnston, K.C., I. S. Johnston, K.C., W. H. Broughall, J. R. Denny, P. L. P. Macdonell.
 Joliffe, Carson & Osler, 24 King St. w. E. B. Joliffe, K.C., J. H. Osler.
 Jolly, B. J., 73 Adelaide St. w.
 Jones, Jones & Gibbons, 36 Toronto St. F. C. L. Jones, K.C., H. B. L. Jones.
 Joy, A. P. G., 67 Yonge St.
 Joy, E. G., 67 Yonge St.

Justin, F. J., Royal Bank Bldg.
 Kaplan, Murray, 465 Bay St.
 Kappel & Kappel, Sun Life Bldg.
 Chas. Kappel.
 Kellerman, M. W., 371 Bay St.
 Kelly, F. M., 100 Adelaide St. w.
 Kelner, M., 394 Bay St.
 Kelz, C. J., 330 Bay St.
 Kennedy, E. S., 80 Admiral Rd.
 Kennedy & Ross, 465 Bay St.
 R. Kennedy, O. J. D. Ross, L. Velanoff.
 Keogh, George, K.C., 330 Bay St.
 Kerr & Devlin, 45 Richmond St. w. J. E. Kerr, LL.B., C. G. Devlin, B.A.
 Keyes, H. W., Confed. Life Bldg.
 Keyfetz, Carl, 9 Richmond St. e.
 Keys, McIlmoyle, Kidd, 371 Bay St. N. A. Keys, K.C., A. B. McIlmoyle, J. K. Kidd.
KILMER, RUMBALL, GORDON, BEATTY & DEAN
 10 Adelaide St. e. J. R. Rumball, W. M. Gordon, K.C., J. S. Beatty, K.C., E. G. P. Dean, J. F. Lake. (See card, p. 486).
 Kimber & Dubin, 45 Richmond St. w. J. R. Kimber, C. L. Dubin.
 King & King, 67 Yonge St. Samuel King, K.C., Oscar H. King.
 Kingsmill, Mills, Price & Fleming, 85 Richmond St. w. W. B. Kingsmill, K.C., S. S. Mills, K.C., V. W. Price, K.C., D. M. Fleming, K.C., N. Kingsmill, C. D. Kingsmill, Dorothy M. Grimshaw, D. W. Gilmour.
 Kinnear, A. Roy, 330 Bay St.
 Kirby, Harold J., K.C., 2433 Yonge St.
 Kirkpatrick, A. W. M., c/o Massey Harris Co.
 Kirkpatrick G. D., 15 Toronto St.
 Kitchen, C. E., Central Bldg.
 Knowlton, W. L., Can. Per. Trust Co.
 Krepiakovich, S., 414 Bay St.
 Kutney, N. L., 331 Bay St.
 Laker, B., 4 Albert St.
 Lamont & Lamont, Temple Bldg. D. H. L. Lamont, Mrs. M. Lamont.
 Lamport, W. A., K.C., 12 Queen St. e.
 Landriau & Farquharson, Dominion Bank Bldg. L. A. Landriau, K.C., D. G. Farquharson, K.C.
LANG, MICHENER, DAY & CRANSTON, 372 Bay St., D. W. Lang, K.C., H. S. Day, R. A. Cranston, J. H. O'N. Peppler, D. A. Lang, S. P. Parker. (See card p. 489).
 Langdon, C. V., 73 King St. w.
LASH & LASH, Bk. of Commerce Bldg. J. F. Lash, K.C., P. J. R. Lash, Z. R. B. Lash, D. R. C. Harvey, Z. G. C. Lash. (See card p. 487).
 Latta, T. D. M., Toronto General Trusts.
 Laughlin, J., 249 Bellwoods Ave.
 Laughton, H. V., K.C. (National Trust Co.)
 Lawr & Forster, 67 Yonge St. F. C. Forster, Waldon Lawr, K.C.
 Lawson, T. W., K.C., 302 Bay St.

Lawson, Stratton, Green & Ongley, 372 Bay St. Hon. Earl J. Lawson, K.C., K. V. Stratton, K.C., H. P. Green, K.C., D. J. Ongley, H. W. Allen. Counsel: J. J. Robinett, K.C.
 Laxton, E., 88 Richmond St. w.
 Lea & Raymond, 1381 Queen St. w. Charles Lea, Harry Raymond.
 Learmonth, W. R., 10 Adelaide St. e.
 Lee, Ernest M., 60 Victoria St.
 Liebel, J. L., 197 Spadina Ave.
 Leonard, Sinclair, Goodenough, Higginbottom & McDonnell, Can. Permanent Bldg. C. F. Leonard, A. W. R. Sinclair, K.C., L. G. Goodenough, F. K. Higginbottom, W. S. McDonnell, D. W. Blackburn, L. Hynes, C. H. Mahoney.
 Lester & Russell, 330 Bay St. A. J. Lester, A. H. K. Russell.
 Levine, P., 165 Spadina Ave.
 Levy, Maxwell, 465 Bay St.
 Levy, N., 36 Toronto St.
 Lewis, A. C., K.C., (Clerk of the Legislature), Parliament Bldg.
 Lewis, Maxwell S., 88 Richmond St. w.
 Lieberman, R., 394 Bay St.
 Lightbourn, A. H., 60½ Adelaide St. e.
 Lind, W. H., 2400-25 King St. w.
 Livingston, C. W., K.C., 12 Richmond St. e.
 Locke & Powell, 371 Bay St. R. P. Locke, K.C., N. J. Powell.
 Lorenzetti, N. L., Temple Bldg.
 Lucas, I. B., Central Bldg.
 Lucas, J. D., K.C., Lumsden Bldg.
 Ludwig, Fisher & Holness, 320 Bay St. F. W. Fisher, K.C., L. Holness.
 Lutes, E. L., 485 Danforth Ave.
 Luxenberg, Levinter, Ciglen & Grossberg, 100 Adelaide St. B. Luxenberg, K.C., I. Levinter, K.C., S. Ciglen, B. Grossberg, A. Greenbaum, B. B. Shapiro, P. Phillips.
 McCann, G. E., 159 Bay St.
 McCarthy & McCarthy Canadian Life Bldg. Hon. S. A. Hayden, K.C., W. R. West, K.C., W. C. Terry, Beverley Matthews, K.C., J. W. Walker, A. W. H. Kerr, A. Bissett, J. K. Webb, W. G. Nield, G. M. Ferguson, J. W. Blain, J. C. Oldave, R. G. Waldie, Counsel, Frank McCarthy, K.C.
 McClelland, R. G., 171 Yonge St.
 McCrear, Charles, K.C., Royal Bk. Bldg.
 McCullough & Button, 45 Richmond St. w. F. L. Button, K.C., H. R. Button.
 McCutcheon, M. W., K.C., 15 King St. w.
 McGarry, J. F., K.C., Metropolitan Bldg.
 McGuire, Boles & Co., 67 Yonge St. Hon. W. H. McGuire, K.C., J. A. Boles, B.A., James Worrall.
 McKague, A. E., 45 Richmond St. w.
 McKeown, Walter W., K.C., 17 Queen St. e.
 McKeown & Voerger, 320 Bay St. C. L. Voerger.
 McKilrick, H. E., 67 Yonge St.

Toronto—Cont'd

McLaughlin, Macaulay, May & Soward, 302 Bay St. L. Macaulay, K.C., H. J. McLaughlin, K.C., W. W. McLaughlin, K.C., R. F. May, K.C., R. H. Soward, K.C., L. B. Webster, L. A. May, A. D. McFall, W. D. S. Morden.

McLaughlin & McLaughlin, 372 Bay St. J. S. McLaughlin, K.C., G. McLaughlin, K.C.

McMahon, F. E., 307 St. Clair Ave. e.

McMaster & McMaster, 2859 Dundas St. w. W. A. McMaster, K.C., W. J. McMaster.

McMaster, Montgomery & Co.

McMaster, Montgomery, Bullen, Steele, Willoughby & McKinnon, 901 Temple Bldg., R. A. Montgomery, H. L. Steele, K.C., G. M. Willoughby, K.C., J. W. McMaster, J. S. McKinnon, D. A. McKenzie, G. W. Collins-Williams.

McMichael & McMichael, Confederation Life Bldg. A. F. McMichael, R. C. McMichael.

McMillan, Angus, McKinnon Bldg

McMILLAN, BINCH, WILKINSON, BERRY & WRIGHT. 38 King St. w. Gordon McMillan, K.C., W. R. Binch, K.C., F. Wilkinson, K.C., N. T. Berry, K.C., Peter Wright, E. R. Lynch, R. J. Dunn, J. H. Corrigan, W. G. C. Howland, W. T. Cook, *Counsel* D. L. McCarthy, K.C. (See card, p. 487).

McMullen, J. A., 85 Richmond St. w.

McMullen, J. R., 85 Richmond St. w.

McMullen, V. P., Metropolitan Bldg.

McNairn, S. S., Temple Bldg.

McNish & Risk, 38 King St. w. J. D. McNish, K.C., J. C. Risk, J. M. Weekes.

McPhedran, G. D., 45 Richmond St. w.

McPherson, E. B., 171 Yonge St.

McPherson, N. B., 67 Yonge St.

McPherson, W. B. K.C., 171 Yonge St.

McVicar, John, A., 61 Victoria St.

McWilliams, Lorna M., 100 Oriole Parkway.

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MacCorkindale, John C., 11 King St. w.

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Macdonald & Macdonald, 60 Victoria St. D. Macdonald.

Macdonald & Macintosh, 357 Bay St. J. M. Macintosh, K.C.

J. A. Macintosh, K.C., C. H. Walker, J. L. McLennan, H. F. Kimber.

Macdonnell & Boland, 217 Bay St. J. F. Boland, K.C.

Macdonnell, J. M., K.C., 80 King St. w.

MacDougall, D. P., 34 King St. w.

Macfarlane, Thompson, Littlejohn & Martin, 212 King St. W. J. C. Macfarlane, K.C., H. K. Thompson, R. H. Littlejohn, C. H. S. Martin, Miss E. Teasdall.

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MacInnes, C. S., K.C., 230 Bloor St. w.

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Mackenzie & Saunderson, 80 King St. w. K. F. Mackenzie, K.C., G. S. Saunderson, K.C., J. H. Wood, H. S. Mackenzie.

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MacRobie, Alan C., 330 Bay St.

Magwood, W. M., K.C., 372 Bay St.

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Mahon, John F., K.C., 25 King St. w.

Maldaver, L. A., 100 Adelaide St. w.

Male, W. H., K.C., 85 Richmond St. w.

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Maybee, Gareth E., Star Bldg. (J. A. Legris).

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Rubinoff, Sam., 489 College St.
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 Sanderson, C. F., 165 Yonge St.
 Sandler, Lillian, 2 College St.
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 Schatz & Cunningham, 66 Bloor St. w. Stanley N. Schatz, K.C., F. F. Cunningham.
 Schiller, S. C., 559 Bloor St. W.
 Scroggie, G. T., K.C., 371 Bay St.
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 Shapiro, J. A., 156 Yonge St.
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 Shearer, R. W. R., 502 Manning Chambers.
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 Sherizen, Miss L. I., 455 Spadina A.
 Sherman & Midanik, 21 Dundas Sq. H. M. Sherman, J. S. Midanik.
 Sherwin, N., 229 Yonge St.
 Shitkin, Albert, 88 Richmond St. w.
 Shulman, Percy, K.C., 88 Richmond St. w.
 Shuyler & Ecclestone, 320 Bay St. A. A. Shuyler, A. M. Ecclestone.
 Siegal, Henry, 165 Spadina Ave.
 Siegal, H. H., Federal Bldg.
 Sifton, Clifford, 320 Bay St.
 Simon, M., 465 Bay St.
 Sinclair, G. M., 191 Church St.
 Sinclair, Bruce & Hand, 34 King St. e. Neil Sinclair, K.C., A. H. C. Bruce, Earl M. Hand.
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 Singer & Kert, Temple Bldg. J. Singer, K.C., Lawrence Kert. V. M. Singer.
 Singer & Kevretz, 100 Adelaide St. w. A. Singer, K.C., M. L. Keyfetz.
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Smith, R. P., 330 Bay St.
Smith, S. A., 800 Eglinton Ave. w.
Smith, W. Earl, K.C., Osgoode Hall. (Sec. Law Society of Upper Canada).

SMITH, RAE, GREER & CARTWRIGHT, 320 Bay St. G. Larratt Smith, K.C., R. H. Greer, K.C., J. R. Cartwright, K.C., T. B. Richardson, Gordon D. Watson, K.C., B. L. Smith, K.C., P. A. Hess, S. D. Thom, D. I. W. Bruce. (See card p. 488).

Smither, S., 1381 Yonge St.
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Sobel, A., 465 Bay St.

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Sommerville & Scare 59 Yonge St.
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Sparling, E. L., Temple Bldg.

Sparrow, W. H., 23 Scott St.
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Spencer, L. W., Kent Bldg.
Sprague, H. S., Crown Trust & Guarantee Co.

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Starnaman, E. W. V., 2094 Yonge St.

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Swartz, H. M., 110A Dundas St. w.

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Taylor, R. C., 199 St. George St.
Taylor & Joy, 320 Bay St. H. W. Taylor, R. S. Joy.

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Telfer & Cooper, 6 Adelaide St. e.
W. E. Telfer, C. Cooper.

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Teskey, F. C., 465 Bay St.
Teskey, J. W., 57 Bloor St. w.
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C. Tooze, R. Muir.

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Tytler & Sproule, 320 Bay Street.
A. R. Sproule.

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Urquhart & Urquhart, Confederation Life Bldg. T. C. Urquhart, K.C., L. T. Aiken.

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Van Wart, H. H., 45 Richmond St. w.
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Vickers, W. M., 59 Oriole Gdns.
Waddell, Mary E. G., 72 Madison Ave.

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Walfish, Henry, 394 Bay St.
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Waugh, Miss L. S. J., 31 Willcocks St.

Webb, G. S., 320 Bay St.

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Weinberg, Bernard, 371 Bay St.
Weinert, I., 60A Bay St.

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Wickett & Sanagan, 25 King St. w. T. H. Wickett, K.C., G. D. Sanagan.

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Wilson, Miss Grace, Lumsden Bldg.
Wilson, M. W., L.L.B., Kent Bldg.

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Zaldin, A. H., 4 Albert St.

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Forestell, T. F., K.C. (Co. Cr. Attorney).
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McCarthy, T. A.
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Dugas, L., K.C.
Ferland & LaPalme. C. E. Ferland, K.C., G. E. LaPalme.
Guibault, Guy, LL.L., K.C.
Hetu, C. E.
Majeau, M.
Malo, J. P.
Perrault, Max, K.C.
Piette, J. A.
Piette, J. R., K.C.
Sylvestre, G.
Tallier & Tellier. R. Tellier, K.C., M. Tellier, K.C.
- Jonquiere, Dist. Chicoutimi.**
Bourdreaux, R.
Gagne, R.
Gagnon, R., K.C.
Larouche, G.
McNicoll & Fortin, T. McNicoll, P. E. Fortin.
- Lachine, Dist. Montreal.**
Pelletier, E.
Viau, J.
- Laquette, Dist. Terrebonne.**
Heon & LaGarde. G. H. Heon, K.C., R. LaGarde.
Legault & Legault. L. L. Legault, K.C., F. Legault.
Valois, P.
- Lake Megantio, Dist. St. Francois.**
Cliche, Louis P., K.C.
Drouin, J. A.
Durand, B.
Lacourciere, G.
- La Malbaie (see Murray Bay)**
- L'ange Gardien, Quebec Dist.**
Benoit, B.
- L'Annonciation, Dist. Labelle**
Dussault, J. A.
- Laprairie, Dist. Montreal.**
Brisson, J. W., K.C.
Pelletier, L. C.
- La Sarre, Dist. Abitibi.**
Gagnon, L., K.C.
Martel, J. J., K.C.
- La Tuque, Dist. Quebec.**
Boudreau, C. H.
Ducharme, C. Romulus, K.C.
Roy, G.
- Lauzon, Dist. Quebec.**
Bourget, A. (Branch Office)
- Les Escumains, Dist. Saguenay**
Marceau, R.
- Levis, Dist. Quebec.**
De Billy, V. A., K.C. (Branch Office).
Kromstrom, R.
Lafamme, R.
- Longueuil, Dist. Montreal.**
Lamarre, P.
- Louiseville, Dist. Trois Rivières.**
Lesage, J. M., K.C.
- Magog, St. Francois Dist.**
Forest, Yves.
- Malartic, Dist. Abitibi.**
Cote, Fernand.
Miquelon, J., K.C.
- Matane, Dist. Rimouski.**
Fafard, Raoul, K.C.
Gagnon & Gagnon (Branch Office).
Girard, L.
Porrier, D.
- Mont Joli, Dist. Rimouski.**
Dussault, H. A.
Gagnon, L. J., K.C.
Rheault, G. H.
- Mont Laurier, Dist. Labelle**
Charette, Ernest, K.C.
Lalonde, Maurice.
Lalonde, Wilfrid, K.C.
- Montmagny, Dist. Montmagny.**
Chouinard, A., K.C.
Laverigne, E.
Marineau, Jos.
Pare, J.
Vallee, J. D. P.
- Montreal, Dist. Montreal.**
Abbey, M., 201 Notre Dame St. w. (M. Slapack, G. Charlap).
Adam & Favreau, 60 St. James St. W., G. Adam, K.C., G. Favreau.
Alexander & Usher, 276 St. James St. w. G. L. Alexander, K.C., P. J. Usher.
Allard, A., K.C., 159 Craig, St. w. Almond, Perron & Michaud. Alford Bldg. G. M. Almond, K.C., G. Perron, K.C., P. G. Michaud.
- Altrows, S. R., 511 Place D'Armes
Angel, K., 261 St. James w.
Angers, A., K.C., 84 Notre Dame St. w.
Angers, E. D., 761 Ste. Catherine w.
Archambault, C. A., K.C., 60 St. James Street w.
Archambault, Gaston, 266 St. James St. w.
Archambault, J. L. E., 2037 Sanquinet.
Archambault, Laurent Rod., 4526 Delorimier St.
Archibald & Cain, K. Archibald, K.C., W. B. Cain.
132 James w.
Aronovitch, H. L., 276 St. James St. w.
Asselin, Crankshaw, Gingras & Trudel, Aldred Bldg. Hon. E. Asselin, K.C., J. E. Crankshaw, K.C., J. Gingras, K.C., G. Trudel, K.C., N. Saylor, K.C., E. Brais, K.C.
Aube, P. 152 Notre Dame St. e.
Aubuchon, P. M., 527 Côte St. Catherine Rd.
Auclair, F., 25 St. James St. e.
Audet, A. J., 3959 St. Hubert St.
Badeaux & Badeaux, 231 St. James St. w. P. A. Badeaux, K.C., J. Badeaux.
Baker, H., 231 St. James St. w.
Ballon, Isidore, K.C., Dominion Square Bldg.
Barbeau, G. 631 Guizot.
Baril & Gauthier, 418 St. Sulpice.
D. Baril, K.C., J. E. Gauthier.
Barre V., 132 St. James St. W.
Barrette F., 10 St. James St. W.
Beaubien, Dufresne & Gagnon, 84 Notre Dame St., W., Hon. C. P. Beaubien, K.C., R. Dufresne, K.C., L.-P. Gagnon, K.C.
Beauchamp, Jacques, 57 St. James St. w.
Beaulieu, R. L., 5027 Grosvenor.
Beaulieu, Gouin, Boudon & Beaulieu, 511 Place d'Armes.
L. E. Beaulieu, K.C., Hon. L. M. Gouin, K.C., H. Beaulieu, K.C., B. Boudon, K.C., J. Casgrain, K.C., J. Beaulieu.
Lomer Gouin.
Beauregard, Elzear, K.C., 152 Notre Dame St. e.
Beauregard & Bock, 507 Place d'Armes. Hon. Elie Beauregard, K.C., Germain Bock.
Beauregard, Laurence & Brisset, 240 St. James St. w. L. Beauregard, K.C., G. Laurence, J. Brisset, Jules Beauregard.
Bedard R., 2005 Frontenac.
Beique & Beique, 757 Place d'Armes Hill. Jacques Beique.
Counsel: F. A. Beique, K.C.
Belanger, M., 59 St. James w.
Beliveau, L., K.C., 10 St. James St. w.
Benjamin, L. M., 20 St. James St. e.
Benoit, B., K.C., 261 St. James St. w.
Benoit, H., 221 St. James St. w.
Benoit, M., 7768 St. Denis.
Berard, C. H., 750 St. Gabriel.
Bercovitch, R. L., 1117 St. Catherine St. w.
Beriault & Beriault, 59 James St. w. J. M. Beriault, M. Beriault.
Berlin, S. S., 527 Sherbrooke St. w.
Bernard, E., 507 Place d'Armes.
Bernard L. E., K.C., 266 St. James St. w.

Montreal—Cont'd

- Bernfeld, Max, K.C., 1117 St. Catherine St. w.
 Berstein, Ben, K.C., 231 St. James St. w.
 Bertrand & Grogire, 5169 St. St. Hubert, C. E. Bertrand, J. P. Grogire, J. P. Dansereau.
 Bertrand, Pinard, Pigeon & Paré, 276 St. James St. w. Hon. E. Bertrand, K.C., M.P., R. Pinard, M. Pigeon, R. Paré.
 Beullac, P., 3571 University St.
 Beullac, R. A., 201 Notre Dame w.
 Biron, F. X. A., 132 St. James St. w.
 Birtz, G., 1209 St. Mark.
 Bisailion, J. J., 5898 Clanranald.
 Blain J., K.C., 132 St. James St. w. (J. C. Dagenais.)
 Blanshay, H., 1117 St. Catherine St. w.
 Bobrove, Isidore M., 1117 St. Catherine St. w.
 Bock, Y., 2 Bellechasse, e.
 Bogante, J. R., 10 St. James St. e.
 Bohemier, J. A., 59 St. James St. w.
 Boileau, J., 705 Beaumont.
 Boissonneault & Boissonneault, 39 St. James St. e. J. A. Boissonneault, D. A. Boissonneault.
 Boisvert, U., 10 St. James St. w.
 Boivin & Hamel, 132 St. James St. w. A. Boivin, J. J. Hamel.
 Bouchard, R., 610 St. James St. w.
 Boucher, E., K.C., 57 St. James St. w.
 Bourassa, R., K.C., 47 Spring Grove, Cres.
 Bourbonniere, F., K.C., 805 Sherbrooke St. e.
 Bourdon, H., 152 Notre Dame e.
 Bousquet, R., 28 St. James St. w.
 Bouthillier, Victor, 159 Craig St. w.
 Bovey, Hon. W., K.C., 1374 Sherbrooke w.
 Boxer, M. J., 132 St. James St. w.
 Boyd, L. H., K.C., 231 St. James St. w.
 Boyer, A., 4838 Sherbrooke w.
 Brais, Montpetit & DeGrandpre, 360 St. James St. w. Hon. F. P. Brais, K.C., A. J. DeGrandpre, E. P. Maloney, R. Bouchard, G. Desjardins.
 Brassard, J. M., 10 St. James w.
 Brisson, Julien, K.C., 152 Notre Dame St. e.
 Broderick & McQuillan, 215 St. James St. w. G. Broderick, W. J. McQuillan.
 Brown, Staveley & Jenkins, 57 St. James St. w. W. R. Staveley, K.C.
 Brownstein, C., 10 St. James St. w.
 Bruchesi, C. E., K.C., 757 Place d'Armes.
 Bruneau, A. S., K.C., Canada Life Bldg.
 Buchanan, Dalme & MacGregor, 437 St. James St. w. E. Buchanan, K.C., P. Dalme, L. G. MacGregor.
 Budyk, Harry M., K.C., 60 St. James St. w.
 Budyk, Joseph A., 60 St. James St. w.
 Bumbray & Carroll, 132 St. James St. w. J. Bumbray, K.C., L. C. Carroll, K.C., Robert Leveque, Jean Paul Cardinal.
 Bureau, R., 3778 Parc Lafontaine.
 Cahana, David L., 359 St. James St. w.
 Callaghan, John P., K.C., 132 St. James St. w.
 Camirand, L., 10 St. James St. w.
 Camirand & Dufort, 10 St. James St. w. R. Camirand, K.C., J. Dufort.
 Campbell, Weldon Kerry & Rinfret, Canada Life Bldg. G. A. Campbell, K.C., J. W. Weldon, K.C., John Kerry, K.C., E. G. Rinfret, K.C., R. C. H. Jellie, H. M. Campbell. Counsel, G. C. Papi-neau-Couture, K.C.
 C.N.R. Solicitors—360 McGill St. N. J. MacMillan (General Counsel); H. C. Friel, K.C. (Assistant General Solicitors); A. K. Dysart, A. B. Rosevear, K.C., Lionel Cote, K.C., (Sol. Lines in Quebec), C. Perrault, P. Taschereau (Asst. Solicitor).
 C.P.R. Law Dept., Windsor Station. G. A. Walker, K.C., Vice-President & General Counsel; F. C. S. Evans, K.C., General Solicitor; D. I. McNeill, K.C., Assistant General Counsel; K. D. M. Spence, T. R. Pennefather, J. F. Clark, Solicitors; L. G. Prevost, K.C., Solicitor for Province of Quebec; J. E. Paradis, Assistant Solicitor for Province of Quebec.
 Caplan, J. S., 261 St. James St. w.
 Carignan & Turgeon, 276 St. James St. w. P. Carignan, R. Turgeon.
 Caron, H., 59 St. James St. w.
 Caron M., 2900 Mt. Royal Bldg.
 Cartier, Barcelo, Rivard, Pelletier & Brouillet, 60 James St. w. J. V. Cartier, K.C., L. J. Barcelo, K.C., J. Eugene Rivard, Y. Pelletier, E. Brouillet.
 Casgrain, J. V., 4110 Western.
 Chait & Klein, 276 St. James St. w. S. Chait, A. M. Klein.
 Champeau, A., 10 St. James w.
 Champoux, C., K.C., 511 Place d'Armes.
 Charbonneau, Charbonneau & Charlebois, 210 St. James w. J. P. Charbonneau, K.C., N. Charbonneau, K.C., J. L. Charlebois.
 Charland & Charland, 57 St. James St. w. J. R. Charland, G. Charland.
 Charness, I. J., 4 Notre Dame St. e.
 Chausse, F., 152 Notre Dame e.
CHAUVIN, WALKER & MARTINEAU. 414 St. James St. w. H. N. Chauvin, K.C., H. E. Walker, K.C., Jean Martineau, K.C., F. B. Chauvin, K.C., R. H. E. Walker, G. A. Allison. (See card, p. 499).
 Chenevert, R., K.C., 276 St. James St. w.
 Chevalier, A., K.C., 507 Place d'Armes.
 Chevrete & LaFontaine, 60 St. James St. w. A. C. Chevrete, M. LaFontaine.
 Choquette, L., K.C., 60 St. James St. w.
 Cinq-Mars, A., K.C., 84 Notre Dame St. w.
 City Attorneys:—G. St. Pierre, K.C., Chief City Atty.; C. Choquette, K.C., J. C. Martineau, D. A. McDonald, R. N. Seguin, A. Berthiaume, C. Emard.
 Clermont, Yvon, 276 St. James St. w.
 Coblentz, Max, 511 Place d'Armes.
 Cohen, B. B., 231 St. James St. w.
 Cohen, H., K.C., 614 St. James St. w.
 Cohen, I. B., 201 Notre Dame w.
 Cohen & Leithman, 445 St. Francois-Xavier St. J. Cohen, K.C., E. Leithman.
 Cooke, E., 2008 St. Lawrence Blvd.
 Coonan, T. J. Jr., 210 St. James w.
 Cordeau, L. B., K.C., 1469 Drummond St.
 Cordeau, M., 5625 Woodbury Ave.
 Cote & Cote, 839 Sherbrooke e. Damase Cote, K.C., Hon. Omer Cote, K.C., Gaetan Robert.
 Cote & Poupart, 159 Craig St. w. Hon. P. E. Cote, B. Poupart.
 Cotler, N., 4264 St. Lawrence Blvd.
 Cotton, C. M., K.C., 445 St. Francois-Xavier.
 Coughlin, G. A., K.C., 231 St. James St. w.
 Coulin, J. E. K.C., 4137 Oxford.
 Coulourides D., 10 St. James St. w.
 Couper, W. M., B.C.L., K.C., 486 St. John St.
 Courchesne, E., 10 St. James St. w.
 Cousineau, J. M., 132 St. James St. w.
 Courvrette, B., K.C., 50 de Bresoles St.
 Coveler, D., Confederation Bldg.
 Crankshaw, James, 4347 Coolbrook.
 Creelman, Edmison & Walsh, 215 St. James St. w. J. J. Creelman, K.C., J. A. Edmison, K.C., A. A. M. Walsh.
 Crepeau, H., K.C., 132 St. James St. w.
 Crestohl & Crestohl, 1010 St. Catherine St. w. Max. Crestohl, Leon D. Crestohl, K.C.
 Crevier, B., 10 St. James St. e.
 Curran, L. E., K.C., 266 St. James St. w.
 Cusson & Trudeau, 266 St. James St. w. M. Cusson, L. M. Trudeau.
 D'Amour, J., 232 St. James St. w.
 Dandurand, P., 60 St. James St. w.
 David, Perrier, Brossard & Demers, Aldred Bldg. Hon. L. A. David, K.C., R. Brossard, K.C., C. Demers.
 Davidson, G., 1620 Cedar.
 Decary, H., 57 St. James St. w.
 Decary & Collette, 132 St. James St. w. P. Decary, R. Collette.
 Deguire, R., 20 St. Jacques e.
 de la Durantaye, L. J., 4 Notre Dame St. e.
 Delage, G., 4 Notre Dame e.
 Demarais R., K.C., 20 St. James e.
 Demers, Monet, Ouimet & Lefebvre, 152 Notre Dame E. Andre Demers, K.C., Fabio Monet, K.C., Roger Ouimet, K.C., P. Lefebvre.
 Desaulniers, G. M., 159 Craig w.
 Desaulniers, J. L., K.C., 261 St. James St. w.
 Desbois & Monty, 10 St. James St. e. D. L. Desbois, K.C., H. Monty, K.C.
 Descarries, T. N., 207 Craig St. w.
 Desjardins, Chas. H., K. C., 84 Notre Dame St. w.
 Desjarlais & Loisele, 57 St. James St. w. E. Desjarlais, K.C., G. E. Loisele.
 Desmarais, J., K.C., 532 Pine w.

Montreal—Cont'd

- Desmarais, R., K.C., 20 St. James St. e.
- Desparois, G., 354 St. Catharine St. e.
- Des Rosiers, A., 10 St. James St. w.
- Dessaules & Dessaules 261 St. James St. w. Casimir Dessaules, K.C., Pierre Dessaules, de Varennes, P., 3460 Simpson.
- De Zwirc, L. A., B.C.L., 132 St. James St. w.
- Diamond, B., 261 St. James St. w. di Francesco, D., 507 Place d'Armes.
- Dillon, T. P., 1524 St. Matthew.
- Diner, L., K.C., 276 St. James St. w.
- Dion & Trottier, 132 St. James St. w. M. Dion, E. Trottier, J. A. E. Dion.
- Diplock, J. P., 485 McGill.
- Doheny, D., 4040 Gage Rd.
- Donnelly, W. G., 204 Notre Dame St. w.
- Dorais & Dorais, 57 St. James St. w. A. P. Dorais, K.C., J. L. Dorais.
- Dostaler & Leger, 28 St. James St. w. R. Dostaler, L. Leger.
- Doucet, C. E., c/o Fair Wage Bd., 4 Notre Dame St. e.
- Drapeau & Melancon, 4 Notre Dame e. J. Drapeau, C. Melancon.
- Drouin, L., 10 St. James St. w.
- Drouin, Mollere & Ferland, 10 St. James e. E. Drouin, E. Mollere, P. Ferland, K.C.
- Ducharme, A., 275 St. James St. w.
- Ducharme, J., 266 St. James St. w. Dunn, G., 3076 Maplewood.
- Dupras, A., K.C., 10 St. James St. w.
- Dupuis, J. A., 20 St. James St. e.
- Dupuis, Jacques, 1830 Panet.
- Dupuis, R., K.C., 865 St. Catherine St. e.
- Dupuis, V. K.C., 10 St. James St. w.
- Duranceau, W. A., 4 Notre Dame St. E.
- Durand, L. D., 6 Park Place, Westmount.
- Duranleau, Dupre & Duranleau, 60 St. James St. w. R. Duranleau, K.C., Jules Dupre, P. Duranleau, K.C.
- Dussault, Dussault & Vadboncoeur, Credit Foncier Bldg. J. C. H. Dussault, K.C., J. Dussault, Jacques Vadboncoeur.
- Dutaud, Gustave, K.C., 59 St. James St. w.
- Dutil, L., 4090 St. Hubert St.
- du Tremblay, P. R., K.C., 7 St. James St. w.
- Eakin, W. R., 410 St. Nicholas.
- Elliott, J. E. C., K.C., 266 Notre Dame w.
- Emery, G., 4 Notre Dame e.
- Engel, J. A., K.C., 210 St. James St. w.
- Erdrich, H. J., 159 Craig St. w.
- Ethier, R., 25 Notre Dame St. w.
- Eudes & Denys, 266 St. James St. w. R. Etudes, N. C. Denys, L. R. Ouimet, G. W. Hill.
- Ewing & McFadden, 231 St. James St. w. J. A. Ewing, K.C., G. S. McFadden, K.C.
- Fabien, A., 10 St. James w.
- Fairbanks, E. B., Royal Bank Bldg. (R. R. Merifield).
- Fauteux, L., K.C.
- Fauteux, Blain & Fauteux, 57 St. James St. w. F. Fauteux, K.C., M. A. Blain (Cr. Prosecutor), M. Fauteux.
- Fauteux & Montpetit, 132 St. James St. w. A. Montpetit.
- Feigelson, H. E., 1121 St. Catherine w.
- Feigenbaum, Moses, 359 St. James St. w.
- Fels & Fels, 359 St. James St. w. Moses A. Fels, S. S. Fels.
- Fenston, J., 610 St. James St. w.
- Ferguson, J. M., K.C., 486 St. John St.
- Ferland, P., 10 St. James w.
- Figier Bernard, 511 Place d'Armes.
- Findlay, H. T., 732 Lexington.
- Fine, J. H., Can. Cement Bldg.
- Fineberg, N. S., K.C., 20 St. James St. w.
- Fitch & Lande, 132 St. James St. w. L. Fitch, K.C., H. Lande.
- Flamand & Pellerin, 60 St. James St. w. A. Flamand, P. H. Pellerin.
- Fleet, R., K.C., 1629 Sherbrooke.
- Fogul, H. B., 276 St. James St. w.
- Ford, W. M., 449 Elm.
- Forget, J. A., 132 St. James St. w.
- Fortin, L. E., 4505 Papineau.
- Foster, Hannen, Watt & Stikeman, 507 Place d'Armes. G. B. Foster, K.C., F. R. Hannen, K.C., A. M. Watt, H. H. Stikeman, Walter C. Leggat, A. H. Graham Gould, J. H. E. Colby, W. J. Hulbig.
- Fournier, S., 152 Notre Dame E.
- Frankel, I. A., 20 St. James St. E.
- Franklin, M. H., K.C., Montreal Trust Bldg.
- Freedman, J. H., 366 Mayor St.
- Freedman, Lewis K., Confederation Bldg.
- Freedman, Louis, 20 St. James St. e.
- Freeman, H. S., 1253 McGill College Ave.
- French, A. K., 4066 Tupper St.
- Funev, Georges A., 1440 St. Catherine St. w. (J. Gerard Hebert).
- Gaboury, M., K.C., Aldred Bldg.
- Gadbois & Roy, 276 St. James St. w. E. Gadbois, K.C., A. G. Roy.
- Gagne, A. R., 152 Notre Dame St. e.
- Gagne, H., K.C., New Court House.
- Gagne & Gagne, 10 St. James St. w. A. Gagne, K.C., J. P. Gagne, K.C.
- Gagnon, E. D., 60 St. James St. w.
- Gagnon, L. P., 100 Notre Dame e.
- Gagnon, Raymond, 60 St. James St. w. L. Gagnon, G. Raymond, J. S. Forbes.
- Gagnon, O., K.C., 57 St. James St.
- Gameroff & Fenster, 10 St. James St. w. M. Gameroff, K.C. I. Aspler, S. Fenster.
- Garber & Blumenstein, 159 Craig St. w. Michael Garber, K.C., J. H. Blumenstein.
- Gardner, A., K.C., 210 St. James St. w.
- Garneau & l'Heureux, 276 St. James St. w. A. Garneau, K.C., P. l'Heureux.
- Garneau, Leon, K.C., 204 Notre Dame St. w.
- Garonce, P. S., 1449 St. Alexander St.
- Gauthier & Masse, 152 Notre Dame St. e. Z. Gauthier, K.C.,
- P. Masse, B. A. Lewandowski.
- Gendron & Gauthier, 507 Place d'Armes. Hon. Lucien Gendron, K.C., J. R. Gauthier, K.C.
- Genest, R., 10 St. James St. w.
- Genser, McKay & Lack, 276 St. James St. w. N. N. Genser, D. M. Lack, G. D. McKay.
- Geoffrion, J., 30 Elmwood.
- Geoffrion & Prudhomme, 112 St. James St. w. J. A. Prud'homme, K.C., C. A. Geoffrion, G. Geoffrion.
- Gerin-Lajoie & Beaupre, 112 St. James St. w. Alexandre Gerin-Lajoie, K.C., Georges E. Beaupre.
- Germain, L. D., K.C., 87 Courcellette.
- Germain, Paul, 2275 Visitation.
- Gilbert, D., 132 St. James St. w.
- Gilleau, Watson, 407 McGill St.
- Gillmore & O'Reilly, 276 St. James St. w. D. P. Gillmore, K.C., F. J. T. O'Reilly.
- Gingras, D., Ins. Exch. Bldg.
- Girard, L., 10 St. James St. w.
- Giroux, C., 360 St. James St. w.
- Glazer, Louis, 359 St. James St. w.
- Godin, L. A. E., 757 Place d'Armes.
- Godin, R., Recorder's Court.
- Godine, F. M., 132 St. James w.
- Goldenberg & Yellin, 1010 Ste. Catherine w. H. C. Goldenberg, M. S. Yellin.
- Goldner, S., 132 St. James w.
- Goodstone, Albert I., 1117 Ste. Catherine St. w.
- Gordon, M. E., 511 Place d'Armes.
- Gosselin, J. A., 670 Stuart.
- Gosselin, L. G., 2101 Ontario e.
- Gotlieb, J. J., 1430 Bleury.
- Gouin, Paul.
- Gravel, J. A. E., K.C., 6733 St. Denis St.
- Greenblatt, S., 1010 Ste. Catherine St. w.
- Greenblatt, Godinsky & Salmon, 660 Ste. Catherine St. w. M. G. Greenblatt, S. Godinsky, M. Salmon.
- Greenshields, C. G., K.C., Boyce Transportation Bldg.
- Greenwood, J. L., 460 Ste. Catherine St. w.
- Gregoire, J., K.C., 159 Craig St. w.
- Grenier, G., 507 Place d'Armes.
- Grigg, A. P., 414 St. James w.
- Gross, M., 10 St. James St. w.
- Grossman & Kliger, 1449 St. Alexander St. A. A. Grossman, H. H. Kliger.
- Grothe, L., 1117 St. Catherine w.
- Guerin, L., K.C., New Court House.
- Guerin, Godin & Pinard, 4 Notre Dame e. Gaetan Guerin, K.C., R. Godin, M. Pinard.
- Guerin, F., K.C., 10 St. James St. w.
- Guerin, R. H., 10 St. James w.
- Hackett, Mulvena & Hackett, 507 Place d'Armes. J. T. Hackett, K.C., H. R. Mulvena, K.C., F. W. Hackett, K.C., G. M. Drummond.
- Hague, H. J., K.C., 1634 Dorchester w.
- Haines, S. B., 3080 Winton.
- Halpin, Ronald, 266 St. James St. w.
- Handfield & Handfield, 4 Notre Dame St. e. W. A. Handfield, K.C., J. Beaudoin Handfield, W. H. Wilson.
- Hands, C. H. B., Royal Bank Bldg.

Montreal—Cont'd

- Hardy, P. H., 3 Notre Dame e.
Harold, J. J., K.C., 89 Notre Dame e.
Harris, G. I., 4216 St. Lawrence Blvd.
Hart, L. E., 3787 Cote des Neiges.
Harritt, Maurice, K.C., 132 St. James St. w.
Harwood, C. A. deL., K.C., 3424 Simpson.
Hebert, R. T., 934 Ste. Catharine St. e.
Helal, Joseph, K.C., 159 Craig St. W.
Helfield, J. M., 261 St. James St. w.
Hemens, H. J., 1135 Beaver Hall Hill.
Heney, T. B., K.C., 507 Place d'Armes.
Henrichon, L., 5446 Cote des Neiges.
Henry, W. R., K.C., 231 St. James St. w.
Herman, M. C., 159 Craig St. w.
Hetu, Jean, Aldred Bldg.
Heward, Holden, Hutchison, Cliff, Meredith & Ballantyne, 215 St. James St. w., C. G. Heward, K.C., R. C. Holden, K.C., E. H. Cliff, K.C., P. P. Hutchison, K.C., C. T. Ballantyne, K.C., W. C. J. Meredith, K.C., D. R. McMaster, L. Hebert, K.C., A. M. Minion, G. R. W. Owen, R. A. Patch, C. G. Short, J. N. Doyle, R. Cordeau, W. E. Bronstetter.
Hibbard & Hutchins, Bank of Nova Scotia Building, C. A. L. Hibbard, K.C.
Hill & Guillery, 266 St. James w.
G. W. Hill, W. Guillery.
Holdstock, Chas., 445 St. Francois Xavier.
Holt, M. C., Montreal Trust Bldg.
Houde, G., 20 St. James St. e.
Houle & Houle, 20 St. James St. e.
J. A. A. Houle, K.C., J. A. L. Houle, L.L.B.
Hurteau & Tannage, 25 St. James St., E. P. Hurteau, K.C., E. G. Tannage.
Hyde & Ahern, 112 St. James St., w. J. G. Ahern, K.C., J. R. Hyde, R. G. LeFrancois, Paul A. Ouimet.
Jacobs, A. B., 276 St. James St. w.
Jacobs, Lyon W., K.C., 276 St. James St. w.
Jacobs, N. W., K.C., 1449 St. Alexander St.
Jalbert, M., 152 Notre Dame e.
Jasmin, Y., 266 St. James St. w.
Jean & Taillefer, 152 Notre Dame Hon. J. Jean, K.C., G. Taillefer.
Joanette, H., 750 St. Gabriel St.
Jodoin, M., 10 St. James St. w.
Johnson, Walter S., K.C., 437 St. James St. w.
Johnson & Tormey, 25 St. James St. e. D. Johnson, R. D. Tormey, J. Perdriau.
Joseph, P., 276 St. James St. W.
Joyal, R., 10 St. James St. w.
Julien, R., 3 Notre Dame e.
Julien & Julien, 84 Notre Dame St. w. J. A. Julien, K.C., M. Julien.
Kauffman, B. J., 20 St. James St. e.
Kauffman, M. S., 276 St. James St. w.
King, H., 3300 Gouin Blvd. w.
Kisilenko, D., 3486 Park Ave.
Klein, M. L., 1117 St. Catherine St. w.
Knox, G. B., 750 Milton.
- Kussner, M. I., 1117 St. Catherine St. w.
Labbelle & Labelle, 159 Craig St. w. J. E. Labelle, K.C., R. Labelle, E. Martel.
La Bossiere, E., 625 Burnside Pl.
Labreche, R., 10 St. James St. W.
Lachapelle & Denis, 152 Notre Dame St. e. Adelaar Lachapelle, K.C., L. Denis, K.C.
Lachapelle & Lachapelle, 10 St. James St. e. Anatole Lachapelle, K.C., Pascal Lachapelle, K.C.
Lacoste & Lacoste, 221 St. James St. w. Roger Lacoste, K.C., M. Lacoste, J. Viau, M. H. Lacoste, Paul Gelinas, B. Cote, D. Delage, J. Guerin.
Lacroix, G., K.C., 10 St. James St. w.
Lafleur & Fortier, 507 Place d'Armes. R. Lafleur, K.C., M. H. Fortier, K.C.
Lafontaine, Ayme, K.C., 276 St. James St. w.
Lafontaine, Ernest, 132 St. James St. w.
Lafontaine, J. Eugene, K.C., 57 St. James St. w.
Lafontaine & Lafontaine, 159 Craig St. w. Paul E. Lafontaine, Roland Lafontaine, I. Lagarde, K.C., 57 St. James St. w.
Laines, L. P., 4 Notre Dame e.
Lajeunesse, M., 132 St. James w.
Lajeunesse & Laverdure, 20 St. James e. R. Lajeunesse, M. Laverdure.
Lajoie, Gelinas & Macnaughten, 60 St. James St. w. Henri Gerin-Lajoie, K.C., C. J. Gelinas, C. H. Macnaughten, P. Gerin-Lajoie.
Lalande, L., 410 St. Nicholas St.
Laliberte, E., K.C., 26 St. James St. e.
Lalonde, Hector, K.C., 266 St. James St. w.
Lalonde, M., 4492 Levesque, St. Vincent de Paul.
Lalonde, Dansereau & Marchand, 507 Place D'Armes, L. Lalonde, A. Dansereau, G. Marchand.
Lamarre, Dupre, Mercure, 57 St. James St. w. R. Lamarre, K.C., M. A. Blain, J. P. Bergeron, Yvon Mereure, C. E. Dupré.
Lamarre & amarre, 152 Notre Dame St. e. P. Lamarre, K.C., A. Lamarre, K.C., M. Lamarre.
Lambert, M., 28 St. James St. w.
Lamer, Antonio, City Hall Annex.
Lamontagne, Y., K.C., 152 Notre Dame e.
Lancot, Gerard, 266 St. James St. w.
Lancot & Hamelin, 132 St. James St. w. J. P. Lancot, K.C., A. B. Hamelin, K.C.
Landry & Ducharme, 132 St. James St. w. C. Landry, H. Ducharme.
Langevin, A., 4 Notre Dame e.
Langevin, W. N., 6876 Iberville.
Langis, P. P., 159 Craig St. w.
Langlais, S., 1440 St. Catherine St. w.
Langlois, J. C. H., 10 rue St.-Jacques, w.
Langlois, R., 59 St. James St. w.
Languedoc, Errol, K.C., 132 St. James St. w.
LaPalme, R., 10 St. James St. w.
Lapointe, L., 159 Craig St. w.
Laporte, P., 276 St. James w.
- Larivee & Beaulieu, 266 St. James St. w. R. Larivee, H. S. Beaulieu.
Lariviere, L. P., 60 St. James St. w., Latton, M. E., K.C., 276 St. James St. w.
Laurence, U. G., 152 Notre Dame e.
Laurendeau & Laurendeau, Duluth Bldg., 84 Notre Dame St. w. A. Laurendeau, K.C. Godefroy Laurendeau, Hon. C. Laurendeau, K.C.
Laureys, J. F., 9645 Routhier.
Laurier, M., 152 Notre Dame St. e.
Laurin, M. P., Sun Life, Bldg.
Lauzon, Henri, 10 St. James St. w.
Lavallee, J. P., 266 St. James St. w.
Laverty, Hals & Laverty, 414 St. James St. w. F. J. Laverty, K.C., C. A. Hale, K.C. (Recorder for Montreal West). A. E. Laverty.
Lavery & Guay, 1675 Saint Denis. Salluste Lavery, K.C., L. P. Guay.
LeBel & Lemay, 132 St. James St. w. B. Lebel, H. P. Lemay.
Leblanc, L. R., 4 Notre Dame St. e.
Leblanc & Filion, 10 St. James St. w. P. Leblanc, J. Filion, Suzanne R. Filion.
Leduc & Ross, 4080 Wellington St., Verdun. Y. Leduc, L. A. Ross.
Lefebvre, B., 20 St. James St. e.
Lefebvre, W., 10675 Grande Allee, Montreal North.
Legault, Guy, 10 St. James St. w.
Lemire, G., 132 St. James St. w.
LePage, J. A., 750 St. Gabriel.
Letourneau, Tansey, Monk, de Grandpre, Lippe & Tremblay, 10 St. James St. w. J. Letourneau, K.C., H. A. Tansey, K.C., E. C. Monk, L. P. de Grandpre, R. Lippe, K.C., L. Tremblay, L. P. Dupuy, Paul Forest, M. Godbout, J. Deschesnes, G. Emery.
Levesque, Paul, 60 St. James St. w.
Levesque & LaJeunesse, 132 St. James St. w. M. LaJeunesse, P. H. Levesque.
Levin, A., 276 St. James St. w.
Levine, Lyon, 207 Craig St. w.
Levine, T. I., 460 St. Catharine w.
Levitsky, N. A., 132 St. James St. w.
Litner, O., 423 Mayor St.
Lighthall, W. S., 4351 Montrose.
Liverman, Liverman & Briskin, 159 Craig St. w. M. Liverman, L. Liverman, J. Briskin.
Long & Puddicombe, 204 Notre Dame w. J. W. Long, K.C., G. B. Puddicombe, K.C.
Loranger, J. T., K.C., 416 Clark.
Loranger, J. H., K.C., 132 St. James St. w.
Loranger & Champagne, 132 St. James St. w. H. M. Loranger, K.C., P. Champagne.
Louis & Berger, 169 Craig St. w. B. L. Louis, E. S. Berger.
Lupien, J., 1253 McGill College.
Lussier, A., 25 St. James St. e.
McCaffrey, C. F., K.C., 284 Notre Dame St. w.
McIntyre, G. D., Aldred Bldg.
McTeigue, G. A., 711 Transportation Bld.
MacDonald, A. J., 388 St. James w.
MacKay, Hector, K.C., 112 St. James St. w.

Montreal—Cont'd

MAGEE & O'DONNELL, 507 Place d'Armes. A. A. Magee, K.C., Hugh E. O'Donnell, K.C., D. N. Byers, E. K. McDougall, W. Austin Johnson. (See card, p. 499).

Maillet, Robert, 5590 Dunmore.

Maillet, Roland, 1242 St. Denis St.

Major, G., Can. Cement Bldg.

Malen, J., 261 St. James St. w.

Mann, Lafleur & Brown, 507 Place d'Armes. J. A. Mann, K.C., K. H. Brown, K.C., A. M. Boulton, H. G. Lafleur, K.C., P. B. Pitcher, R. B. Lamb, A. O. Gadbois, H. Doheny.

Marcotte, M., 1701 Royal Bank Bldg.

Marcovitz, J., 1117 St. Catherine St. w.

Marcus, A., 614 St. James w.

Marcus, M., K.C., 1200 St. Alexander St.

Marcus & Feiner, 610 St. James St. w. A. Marcus, A. Feiner.

Margolese & Ellison, 359 St. James St. w. L. S. Margolese, M. M. D. Ellison, Miller.

Marier, A., 20 St. James e.

Marier & Decary, 13. St. James St. w. E. Marier, K.C., J. Decary, G. Bilodeau.

Marin, Armand, Court House.

Marks, L., 614 St. James St. w.

Martin, A., 266 St. James St. w.

Martineau, P., 152 Notre Dame e.

Martineau, V., 10 St. James St. w.

Messon, E., K.C., 507 Place d'Armes.

Masson, H. M., 35 McGill.

Mathewson & Smith, Canada Life Bldg. J. Athur Mathewson, K.C., Arthur I. Smith, K.C., L. A. Seton.

Mathieu, Armand, K.C., 132 St. James St. w.

Mathieu, A. P., K.C., 266 St. James St. w.

Mayrand, G., 10 St. James St. w.

Mayrand, Deslauriers & Trepanier, 4 Notre Dame St. e. A. Mayrand, I. J. Deslaurie, s. P. Trepanier.

Mendell, M. A., 159 Craig St. w. (L. Rosentzweig).

Mendelsohn, S. L., K.C., 132 St. James St. w.

Mercier, J., 152 Notre Dame St. e.

Mercier, M. A., 266 St. James St. w.

Mercier, W. F., 4 Notre Dame St. e.

Meroure, L. P., K.C., City Police Dept.

Mergler & Mergler, 261 St. James St. w. J. K. Mergler, B. S. Mergler.

Meunier & Hebert, 57 St. James St. w. J. A. Meunier, Rene T. Hebert.

Meyerovitch, Batshaw & Levy, 276 St. James St. w. P. Meyerovitch, K.C., Harry Batshaw, K.C., N. L. Levy, L. Feigenbaum.

Miller Paul, 934 St. Catherine St. e.

Millette, R. A., 57 St. James St. w.

Mingie, G. W., 582 Bourgeois St.

Miquelon, J., 266 St. James St. w.

Mondor, R. E., 57 St. James St. w.

Monette, Filion, Meighen & Gourd, 159 Craig St. w. G. Monette, K.C., E. Filion, K.C., T. Meighen, K.C., J. Monette, J. J. Gourd.

MON GOMERY, McMICHAEL, COMMON, HOWARD, FORSYTH & KER, The Royal Bank Bldg. G. H. Montgomery,

K.C., R. C. McMichael, K.C., F. B. Common, K.C., T. R. Ker, K.C., Wilbert H. Howard, K.C., L. A. Forsyth, K.C., E. Cate, K.C., C. R. McKenzie, K.C., Paul Gauthier, J. Leigh Bishop, C. S. Richardson, K.C., J. A. Ogilvy, K.C., F. C. Cope, J. G. Porteous, K.C., Hazen Hansard, K.C., J. de M. Marler, G. S. Challies, G. H. Montgomery, Jr., A. Forget, T. H. Montgomery, R. W. Becket, P. F. Renault, Brock F. Clarke, John G. Kirkpatrick, R. E. Morrow (See card, p. 499).

Morier, J. Eudore, K.C., 10 St. James St. w.

Morin, C. E., 10 St. James w.

Morin, J., 266 St. James St. w.

Morin, L. J., 266 St. James w.

Morisset, J. St. Georges, 10 St. James St. e.

Moskovich, M. (J. J. Spector), 414 St. James w.

Moskovitch Samuel, 423 Mayor.

Mousseau, Gerald, 132 St. James St. w.

Mousseau, J. O., K.C., 57 St. James St. w.

Mullally, J. E., 485 McGill.

Munich, A. G., 161 Lagachetiere w.

Murphy, J. A., K.C., 132 St. James St. w.

Myerson & Sigler, 159 Craig St. w. M. H. Myerson, Max I. Sigler.

Nadeau & Nadeau, 159 Craig St. w. J. M. Nadeau, A. Nadeau, M. Bourassa.

Nadon, J., 3699 Ste. Famille.

Nantel, G., 3530 Atwater.

Nantel & Nantel, 10 St. James St. w. J. B. Nantel, K.C., B. Nantel, E. H. S. Piper.

Noel, A., 10 St. James w.

Noel & MacNaughton, 10 St. James St. w. A. A. MacNaughton, K.C., R. Noel, K.C.

Nolan, J. A., 620 Cathcart.

Norkin, David M., 10 St. James w.

O'Brien & Stewart, 507 Place d'Armes w. J. L. O'Brien, K.C., J. G. Stewart, G. W. Hall.

O'Meara, A. J., 485 McGill St.

Orenstein, L., 261 St. James St. w.

Ostiguy, B., 4283 Hingston.

Ouellette, A., 510 St. Gabriel.

Quimet, L. R., 159 Craig St. w.

Quimet, P. O., 4315 Boyer St. w. xorn, Milan. 261 St. James St. w.

Pager, Lesperance & Dansereau, 132 St. James w. V. Pager, K.C., T. Lesperance, D. Dansereau, M. Riel.

Panneton, J., K.C., 132 St. James St. w.

Panneton, P. E., 10 St. James w.

Papillon, J. H. O., K.C., 4 Notre Dame St. e.

Paquette, R., K.C., 10 St. James St. e.

Paradis, W., 4063 Blvd. Decarie.

Pare, R., 930 St. Denis.

Parent, H., K.C., City Hall.

Parkins & DuBoys, 355 St. James St. w. E. R. Parkins, K.C., R. M. H. DuBoys.

Patenaude, J., 1555 Amherst.

Patenaude, Patenaude, Trahan, Hodge & Mercier, 159 Craig St. w. Hon. E. L. Patenaude, K.C., Alph. Patenaude, K.C., J. Trahan, R. Hodge, F. Mercier.

Pelletier, J. C., K.C., 10 St. James St. e.

Pender & West, 700 New Birks Bldg. Gordon M. Pender, K.C., A. M. West, K.C.

Penverne, J. J., K.C., 4 Notre Dame St. e.

Pepin, A., K.C., 750 St. Gabriel St.

Perras, Yvon, 4 Notre Dame St. e.

Perrault & Perrault, 511 Place d'Armes. A. Perrault, K.C., J. Perrault, Hon. J. E. Perrault, K.C.

Peron, F., 2979 de la Cote Ste. Catherine.

Phaneuf & Poupart, 10 St. James St. w. J. E. Phaneuf, K.C., A. Poupart.

Phillips, Bloomfield, Vineberg & Goodman, 464 St. John St. L. Phillips, K.C., L. M. Bloomfield, D. Goodman, P. F. Vineberg.

Piche & Flynn, 1405 Peel St. M. Piche, J. Flynn.

Pigeon, R., 580 100th Ave., Pointe-aux-Trembles.

Pilon, J. W., K.C., 3945 St. Hubert St.

Pinard & Pinard, 132 St. James St. w. R. Pinard, R. Pinard.

Pinsonnault, M., 1010 St. Catherine w.

Piper, E. H. S., 410 St. Nicholas.

Piuz, C. M., K.C., 4 Notre Dame St. e.

Plante, P., City Hall.

Plimssoll, A. R. W., K.C., 210 St. James St.

Poissant E., K.C., 750 St. Gabriel St.

Poiseau, R., K.C., 10 St. James St. w.

Popliger, A. I., 10 St. James St. w.

Popliger & Popliger, 360 St. James St. w. I. Popliger, K.C., L. Popliger.

Prazoff, I. R., 610 St. James St. w.

Prevost, C., 59 St. James w.

Prevost, L., 132 St. James St. w.

Prevost, Robert & Noel, 132 St. James St. w. C. Prevost, K. C. G. Robert, J. P. Noel.

Prince, V., 3459 Wellington.

Proulx, W. F. R., 60 St. James St. w.

Pye, J. L., 1349 Notre Dame w.

Quinlan, C. G., 26 St. James St. w.

Racicot, L., 452 Cherrier.

Rainville, Marcel, 2039 McGill College.

Rainville, H. F., LL.B., 266 St. James St. w.

Ralston, Kearney, Duquet & MacKay, 360 St. James St. w. J. L. Ralston, K.C., J. D. Kearney, K.C., J. E. L. Duquet, R. de W. MacKay, W. Mitchell, S. B. Ralston, A. M. Weldon.

Ranger, F., K.C., 59 St. James St. w.

Rapport, N. L., 1121 St. Catherine w.

Raymond, B. P., K.C., 266 St. James St. w.

Raymond, Langlois & Bissonnet, 59 James St. w. M. Raymond, K.C., P. Langlois, K.C., L. Bissonnet, K.C.

Raymond & Racine, 276 St. James St. w. G. Raymond, Ronald L. Racine.

Reeves R., 60 St. James St. w.

Reid, G. F., 60 St. James St. w.

Renaud, J. P. A., 59 St. James St. w.

Renaud, J. R., 757 Place d'Armes.

Resin, R., 1408 Bleury St.

Montreal—Cont'd

Robert, B., 1600 Marie-Anne.
 Robert, G., K.C., 4 Notre Dame e.
 Robertson, Abbott, Brierley & O'Connor, 275 St. James w.
 J. H. H. Robertson, K.C., Hon. D. C. Abbott, K.C., J. G. Brierley, J. B. O'Connor, J. W. Hemens, L. G. McDougall.
 Robinson, Wilson & Home, Aldred Bldg. Hon. J. Robinson, K.C., Kenneth A. Wilson, K.C., J. M. Home, K.C.
 Robinson & Shapiro, 132 St. James St. w. B. Robinson, K.C., J. Shapiro, K.C., T. H. Shapiro.
 Robitaille, P., 60 St. James St. w.
 Robitaille & Pouliot, 477 St. Frs.-Xavier. M. G. Robitaille, G. Pouliot.
 Roche, J. R., K.C., 159 Craig St. w.
 Rodier & Rodier, Aldred Bldg. C. Rodier, K.C., L. Rodier, K.C.
 Rohrliek, L. H., K.C., 159 Craig St. w.
 Rondeau, G., 4015 Papineau.
 Rose, B., K.C., 3806 Wilson Ave.
 Rose, H. E. A., Aldred Bldg.
 Rosenblum, J., Montreal Trust Bldg.
 Rosenfeld, J. M., 20 St. James St. e.
 Rosenhek, C., B.C.L., 10 St. James St. w.
 Rosenstein, A. J., 1121 St. Catherine St. w.
 Ross, P. E., 3755 Wellington.
 Ross & Cerini, 57 St. James St. w.
 H. S. Ross, K.C., J. W. M. Cerini.
 Rousseau, Geo. 5065 Gouin Blvd. e.
 Rousseau, Guy, 60 St. James St. w.
 Rousseau, J., 4 Notre Dame St. e.
 Roux & Verschelden, 132 St. James St. w. Lucien Roux, K.C., J. P. Verschelden.
 Rubenstein, Mortimer R., 1410 Stanley St.
 Rubinstein, M., 159 Craig St. w.
 Rudenko, Gross & Weinfield, 132 St. James St. w., S. D. Rudenko C. R. Gross, M. Weinfield.
 Rudner, J., 159 Craig St. w.
 Sabourin, Ivan, K.C., Aldred Bldg.
 St. Germain, J. Louis, 57 St. James St. w.
 St. Germain & Renaud, 10 St. James E. J. St. Germain, K.C., J. O. Renaud, K.C.
 St. Jacques, Prieur, Gervais, Duquette & Desroches, 4 Notre Dame St. e., J. P. St. Jacques, K.C., W. Duquette, J. Prieur, J. E. Gervais, L. Desroches.
 Sampson, R. G., New Birks Bldg.
 Sauvage, G. A., 477 St. Francois-Xavier.
 Sauve, M., 4 Notre Dame e.
 Sauve & Coderre, 159 Craig St. w. Paul Sauve, K.C., Chas. Coderre, K.C.
 Savage, J. C., 215 St. James St. w.
 Schlesinger, J. M., 276 St. James St. w.
 Schwisberg & Schwisberg, Dominion Square Bldg. S. E. Schwisberg, K.C., C. E. Schwisberg.
SCOTT, HUGESSEN, MAC-KLAIR, CHISHOLM & HYDE, 507 Place d'Armes. W. B. Scott, K.C., Hon. A. K. Hugessen, K.C., W. F. Mac-klaier, K.C., J. F. Chisholm, K.C., G. M. Hyde, H. Larratt

Smith, H. W. Davis, J. P. Anglin, P. M. Laing, Richard D. Weldon, E. Jacques Courtois. (See card, p. 499).
 Seguin, A., 3665 Laval St.
 Shaughnessy, T. B., 1034 Sherbrooke w.
 Shorteno, P. B., 1586 St. Lawrence Blvd.
 Shulman & Shulman, 276 St. James St. w. Benjamin Shulman. S. A. Shulman.
 Silverstone, H. L., 276 St. James St. w.
 Simard, E., K.C., 4 Notre Dame St. e.
 Simoneau, U., 10 St. James w.
 Simpson, H. S., 500 Place d'Armes.
 Sinclair, Colville, K.C., c/o Imperial Tobacco Co.
 Slattery, Belanger & Pare, 210 St. James St. w. T. P. Slattery, L. E. Belanger, A. A. Pare.
 Smiley, S. J., 1200 St. Alexander St.
 Snarch, L. S., 261 St. James St. w.
 Solomon, H., 1659 Delorimier.
 Solomon, N., K.C., 266 Notre Dame St. w.
 Solomovitch, H., 159 Craig St. w.
 Spector, J. J., K.C., 414 St. James St. w. (H. Boulkind, B. Schecter, M. Moscovitch).
 Spector, R., 414 St. James St. w.
 Sperber, L. A., K.C., 210 St. James St. w.
 Sperber, Berger, Gold & Lapin, 132 St. James St. w. M. M. Sperber, K.C., A. B. Gold, E. M. Berger, M. Lapin.
 Stairs, Dixon, Claxton, Senecal, Turnbull & Mitchell, 231 St. James St. w. S. G. Dixon, K.C., Hon. B. Claxton, K.C., J. Senecal, K.C., H. H. Turnbull, K.C., J. F. Stairs, E. W. Rowat, E. P. Maloney, J. E. Mitchell, K.C.
 Stalker, Howard & Stalker, 240 St. James St. w. A. Stalker, K.C., T. P. Howard, Alex. Stalker.
 Staveley, W. R., K.C., 57 St. James w.
 Stein & Stein, 423 Mayor St. A. L. Stein, S. Stein.
 Stuart, A. W., 1650 Sherbrooke w.
 Sullivan & Sullivan, 132 St. James St. w. J. A. Sullivan, K.C., G. E. Sullivan, K.C., E. Murphy, A. H. Malouf.
 Swards, M. H., 261 St. James w. (D. A. Schwartz).
 Sylvestre, Pelletier & Lacroix, 4 Notre Dame St. e. C. A. Sylvestre, K.C., E. Pelletier, E. Lacroix.
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Bancroft, Blood & Laws, Univer-
sity Bldg.
Grant, Shafroth & Toll, Equit-
able Bldg.
White, Lowell, Equitable Bldg.
Wood, E. L., Equitable Bldg.

Connecticut

BRIDGEPORT, Fairfield Co.
Marsh, Day & Calhoun, First
National Bk. Bldg.
NEW HAVEN, New Haven Co.
Gumbart, Corbin, Tyler &
Cooper, 205 Church St.
STAMFORD, Fairfield Co.
Cressy, Bartram, Melvin & Sher-
wood, Stamford Trust Bldg.
WATERBURY, New Haven Co.
Bronson, Lewis, Bronson & Up-
son, 111 West Main St.

Delaware

WILMINGTON, New Castle Co.
Prickett, W., Equitable Bldg.
Southernland, Berl & Potter, Dela-
ware Trust Bldg.

District of Columbia

WASHINGTON, Washington Co.
Brandenburg & Brandenburg,
National Savings & Trust Bldg.
Daniels, Richard D., Washington
Bldg.
Savoy, Prew, Ring Bldg.

Florida

DAYTONA BEACH, Volusia Co.
West, Roger H., 116 South Beach
St.
FORT LAUDERDALE, Broward Co.
McCune, Hiaasen & Fleming,
Broward Bank & Trust Bldg.
FORT MYERS, Lee Co.
Sheppard & Woolslair, Earnhardt
Bldg.
JACKSONVILLE, Duval Co.
Crawford & May, Lynch Bldg.
MIAMI, Dade Co.
McKay, Dixon & DeJarnette,
First Nat. Bank Bldg.
Walton, Hubbard, Schroeder,
Lantaff & Atkins, Alfred I.
Dupont Bldg.
ORLANDO, Orange Co.
Gurney, J. Thomas, First Nat.
Bank Bldg.

PENSACOLA, Escambia Co.
Merritt & Newberry.
ST. PETERSBURG, Pinellas Co.
Bussey, Mann & Simmons, First
Nat. Bank Bldg.
TALLAHASSEE*, Leon Co.
Ausley, Collins & Truett, Wash-
ington Square Bldg.
SEBRING, Highlands Co.
Kinsey & Livingston, Tropical
State Bank Bldg.
TAMPA, Hillsboro Co.
Mabry, Reeves, Carlton, Ander-
son, Fields & Ward, First Nat.
Bank Bldg.
VERO BEACH, Indian River Co.
Merriman, L. M.
WEST PALM BEACH, Palm Beach
Co.
Wideman, Wardlaw & Stewart,
Harvey Bldg.

Georgia

ATLANTA*, Fulton Co.
Grant, Wiggins, Grizzard & Smith,
Grant Bldg.

Idaho

BOISE*, Ada Co.
Moffat & Young, Idaho Bldg.
Richards & Haga, Idaho Bldg.
COEUR D'ALENE, Kootenai Co.
Hawkins, W. S., Wiggett Bldg.
IDAHO FALLS
Albaugh, Bloem & Hillman,
Rogers Bldg.
LEWISTON, Nez Perce Co.
Cox, Ware & Stellmon, Lewiston
Nat. Bk. Bldg.
POCATELLO, Bannock Co.
Baum, O. R., Carlson Bldg.
TWIN FALLS, Twin Falls Co.
Parry, Keenan, Robertson &
Daly, Fidelity Nat'l Bk. Bldg.
WALLACE, Shoshone Co.
Hull, H. J.

Illinois

CHAMPAIGN, Champaign Co.
Dobbins, Dobbins & Thomas,
First Nat. Bank Bldg.
CHICAGO, Cook Co.
Cassels, Potter & Bentley, The
Rookery.
Dent, Weichert & Hampton, 209
So. LaSalle St.
Hopkins, Sutter, Halls, DeWolfe
& Owen, 1 No. LaSalle St.
Scott, MacLeish & Falk, 134
So. LaSalle St.
DECATUR, Macon Co.
McMillen & Garman, Millikin
Bldg.
EAST ST. LOUIS, St. Clair Co.
Baker, Lesemann, Kagy & Wag-
ner, Murphy Bldg.
PEORIA, Peoria Co.
Heyl, Clarence W., 809 Central
Nat. Bank Bldg.
Hunter, Kavanagh, McLaughlin
& Bond, Commercial National
Bank Bldg.
ROCKFORD, Winnebago Co.
Hyer, Stanton E., Brown Bldg.
SPRINGFIELD, Sangamon Co.
Gillespie, Burke & Gillespie,
Reisch Bldg.
WAUKEGAN, Lake Co.
Snyder & Clarke, 210 Washing-
ton St.

Indiana

EVANSVILLE, Vanderburgh Co.
Walker & Walker, Old Nat. Bank
Bldg.
FORT WAYNE, Allen Co.
Barrett, Barrett & McNagny,
Utility Bldg.
GARY, Lake Co.
Davis & Gruenburg, Gary State
Bank Bldg.
INDIANAPOLIS*, Marion Co.
Barnes, Hickam, Pantzer & Boyd,
Merchants Bank Bldg.
Davis, Baltzell, Hartsock &
Dongus, 1100 Hume-Mansur
Bldg.
MICHIGAN CITY, LaPorte Co.
Tuthill, Williams & Williams,
Garretson Bldg.
SOUTH BEND, St. Joseph Co.
Jones, Obenchain & Butler, Odd
Fellows Bldg.
TERRE HAUTE, Vigo Co.
Dix & Dix, 402 Star Bldg.

Iowa

CEDAR RAPIDS, Linn Co.
Elliott, Shuttleworth & Ingersoll,
Merchants Nat. Bank Bldg.
Sargent, Spangler & Hines, Mer-
chants National Bank Bldg.
DES MOINES*, Polk Co.
Evans, Riley, Jones & Riley,
Equitable Bldg.
Parish, Guthrie, Colflesh &
O'Brien, Register & Tribune
Bldg.
FORT DODGE, Webster Co.
Helsell, Burnquist & Bradshaw,
411 State Bank Bldg.
MASON CITY, Cerro Gordo Co.
Blyth, Markley, Rule & Cerney.
SIOUX CITY, Woodbury Co.
Stewart & Hatfield, Toy Nat'l.
Bank Bldg.
WATERLOO, Black Hawk Co.
Swisher, Cohrt & Swisher, Water-
loo Bldg.

Kansas

KANSAS CITY, Wyandotte Co.
Stanley, Stanley, Schroeder, Weeks
& Thomas, Huron Bldg.
TOPEKA, Shawnee Co.
Doran, Kline, Cosgrove, Jeffrey
& Russell, 908 National Bank
of Topeka Bldg.
Stone, McClure, Webb, Johnson
& Oman, National Bank of
Topeka Bldg.
WICHITA, Sedgewick Co.
Dewey, Stanley, Weigand &
Hook, First National Bk. Bldg.
Foulson, Sieffkin, Schoepel, Bart-
lett & Powers, Fourth National
Bank Bldg.

Kentucky

LEXINGTON, Fayette Co.
Thompson, G. C., First Nat. Bk.
and Trust Co. Bldg.
LOUISVILLE, Jefferson Co.
Ogden, Tarrant, Galphin & Street,
Marion E. Taylor Bldg.

Louisiana

BATON ROUGE, East Baton Co.
Breazale, Sachse & Wilson,
Triad Bldg.
NEW ORLEANS, Orleans Parish.
Milling, Godehaux, Saal & Mill-
ing, Whitney Bldg.
SHREVEPORT, Casdo Parish
Brown, E. W. & P. N., Giddens L.
Bldg.

Maine

AUGUSTA, Kennebec Co.
Iooke, Campbell, Reid & Hebert,
Depositors Trust Bldg.
BANGOR, Penobscot Co.
Mitchell, James E., 6 State St.
PORTLAND, Cumberland Co.
Berman, Berman & Wernick,
85 Exchange St.
Robinson, Richardson & Leddy,
85 Exchange St.
Verrill, Dana, Walker, Philbrick
& Whitehouse, 57 Exchange
St.
WATERVILLE, Kennebec Co.
Dubord, J. Harold, 101 Main St.

Maryland

BALTIMORE, Baltimore Co.
Frank Sken & Oppenheimer, First
National Bank Bldg.
HAGERSTOWN, Washington Co.
Lane, Bushong & Byron, Hagers-
town Trust Bldg.

Massachusetts

BOSTON*, Suffolk Co.
Adams & Blinn, Scollay Bldg.,
40 Court St.

Barry, Wm. J., Barrister's Hall
Makepeace, Lloyd, 40 Court St.
O'Connell & O'Connell, Barristers
Hall.
Phipps, Durgin & Cook, 75
Federal St.
FITCHBURG, Worcester Co.
Walsh & Walsh, Park Bldg.
WORCESTER, Worcester Co.
Gage, Hamilton & June, State
Mutual Bldg.

Michigan

BATTLE CREEK, Calhoun Co.
Allen & North, Central National
Tower.
BAY CITY, Bay Co.
Clark & Henry, 215 Shearer Bldg.
DETROIT, Wayne Co.
Dickinson, Wright, Davis, Mc-
Kean & Cudlip, National Bank
Bldg.
Lightner, Crawford, Sweeny,
Dodd & Meyer, Dime Bldg.
FLINT, Genesee Co.
Cook, Stipes & Michelson, Mott
Foundation Bldg.
GRAND RAPIDS, Kent Co.
Travis, Merrick, Varnum &
Riddering, 1000 Michigan Trust
Bldg.
KALAMAZOO, Kalamazoo Co.
Jackson, Fitzgerald, Dalm, Nims,
Sage & Wheeler, 219 West
Lovell St.
LANSING*, Ingham Co.
Shields, Ballard, Jennings &
Bishop, 1400 Olds Tower Bldg.
MARQUETTE, Marquette Co.
Eldredge & Eldredge.
PONTIAC, Oakland Co.
Patterson & Patterson, Com-
munity Nat. Bk. Bldg.
PORT HURON, St. Clair Co.
Covington, Touma & Davidson,
Peoples Bank Bldg.
SAGINAW, Saginaw Co.
Pierson, Alfred P., 712 Second
Nat. Bank Bldg.
SAULT STE. MARIE, Chippewa Co.
Hudson, Coates & Kline, Adams
Bldg.

Minnesota

DULUTH, St. Louis Co.
Holmes, Mayall, Reavill &
Neimeyer, Alworth Bldg.
Hunt, Palmer & Hood, Lons-
dale Bldg.
MINNEAPOLIS, Hennepin Co.
Freeman & King, Northwestern
Bank Bldg.
Stinchfield, Mackall, Crounse &
Moore, First Nat'l. Soo Line
Bldg.
St. CLOUD, Stearns Co.
Atwood & Quinlivan.
St. PAUL, Ramsey Co.
Oppenheimer, Hodgson, Brown,
Donnelly & Baer, First Nat'l.
Bank Bldg.
Sanborn & Andre, Endicott Bldg.

Mississippi

JACKSON*, Hinds Co.
Wells, Wells, Newman & Thomas,
Lamar Life Bldg.

Missouri

KANSAS CITY, Jackson Co.
Langworthy, Matz & Linde,
Fidelity Bldg.
Morrison, Nugent, Berger, Hecker
& Buck.
Tucker, Murphy & Wilson,
Scarritt Bldg.
St. JOSEPH, Buchanan Co.
Brown, Douglas & Brown, Tootle-
Lacy Bank Bldg.

St. LOUIS, St. Louis Co.
Jones, Hooker, Gladney & Grand,
407 N. 8th St.
Lowenaupt, Waite, Chasnoff &
Stolar, 408 Olive St.

Montana

BUTTE, Silver Bow Co.
Corette & Corette, Hennessy
Bldg.
GREAT FALLS, Cascade Co.
Hoffman, H. B., First National
Bank Bldg.
HELENA* Lewis & Clark Co.
Gunn, Rasch & Gunn.
MISSOULA, Missoula Co.
Murphy, Garlington & Pauly,
Montana, Bldg.

Nebraska

LINCOLN*, Lancaster Co.
Davis, Stubbs & Healey, Sharp
Bldg.
OMAHA, Douglas Co.
Kennedy, Holland, DeLacy &
Svoboda, City National Bank
Bldg.
Young & Williams, Omaha Nat.
Bank Bldg.

Nevada

RENO, Washoe Co.
Pike, McLaughlin & Furrh, First
National Bank Bldg.
M. Griswold, M. J. Reinhart &
G. L. Vargas, First Nat. Bank
Bldg.
Thatcher, Woodburn & Forman,
First Nat. Bank Bldg.
Withers, Sanford & Hogan, 153
North Virginia St.

New Hampshire

CONCORD, Merrimack Co.
Sullivan, Piper, Jones, Hollis &
Godfrey, N-H. Savings Bank
Bldg.
KEENE, Cheshire Co.
Faulkner, P. H., James St.
MANCHESTER, Hillsborough Co.
Devine & Millimet, Bell Bldg.

New Jersey

ATLANTIC CITY, Atlantic Co.
Bolte & Repello, 1516 Atlantic
Ave.
Moore, Butler & McGee.
CAMDEN, Camden Co.
Carroll & Taylor, 4th & Market
Sts.
JERSEY CITY, Hudson Co.
Collins & Corbin, 1 Exchange
Place
NEWARK, Essex Co.
McCarter, English & Studer,
Raymond Commerce Bldg.

New Mexico

ALBUQUERQUE, Bernalillo Co.
Daily & Rogers, Sunshine Bldg.

New York

ALBANY*, Albany Co.
O'Connell & Aronowitz, City
Savings Bank Bldg.
BINGHAMTON, Broome Co.
Hinman, Howard & Kattell,
Security Mutual Life Bldg.
Kramer, Night & Wales, Security
Mutual Bldg.
BATAVIA, Genesee Co.
Judd & Stakel, 76 Main St.
BUFFALO, Erie Co.
Aaron & Dauteh, Wallbridge
Bldg.
Adams, Smith, Brown & Starrett,
705 Wallbridge Bldg.
Brown, Kelly, Turner & Symons,
440 M. & T. Bldg.
Desbecker, Fisk, Decker & Con-
ners, 910 M. & T. Bldg.

New York—Cont'd

Kenefick, Cooke, Mitchell, Baas & Letchworth, Marine Trust Bldg.
LOCKPORT, Niagara Co.
 Jeffery & Earl, Bewley Bldg.
NEW YORK CITY, New York Co.
 Dwyer, John J., 40 Wall St.
 Hollander & Cronan, 30 Broad St.
 Le Boeuf & Lamb, 15 Broad St.
 Lockwood, Edward H., 165 Broadway
 Turnbull & Bergh, 111 John St.
 Welch, E. T., 72 Wall St.
NIAGARA FALLS, Niagara Co.
 Dudley, Gray, Phelps & Gray, United Office Bldg.
 Franchot, Runals, Cohen, Taylor & Mallam, Gluck Bldg.
NORWICK, Chenango Co.
 Lee, Gallagher & Lee, 23 North Broad St.
 Feinberg & Jerry, 85 Margaret St.
OSWEGO, Oswego Co.
 Culklin & Andursky, Grant Block
ROCHESTER, Monroe Co.
 Block & Smith, Union Trust Bldg.
 Winchell, Macken & Goldwater, Genesee Valley Trust Bldg.
SCHENECTADY, Schenectady Co.
 King, McDonald, 277 State St.
SYRACUSE, Onondaga Co.
 Bond, Schoenbeck & King, State Tower Bldg.
 Hancock, Dorr, Ryan & Shove, Hills Bldg.
 Melvin & Melvin, Merchant's Bank Bldg.
UTICA, Oneida Co.
 Miller, Hubbell & Evans, Mayro Bldg.
 Rudd & Penberthy, Mayro Bldg.
WATERTOWN, Jefferson Co.
 Cosgrove, Harter, Scanlon & Wright, Watertown National Bank Bldg.

North Carolina

CHARLOTTE, Mecklenburg Co.
 Kennedy, F. H., Law Bldg.
GREENSBORO, Guilford Co.
 Smith, Wharton & Jordan, Jefferson Standard Bldg.
RALEIGH*, Wake Co.
 Smith, Leach & Anderson, Security Bank Bldg.
STATESVILLE, Iredell Co.
 Adams, Dearman & Winberry.

North Dakota

FARGO, Cass Co.
 Burnett, Bergesen & Haakenstad & Commy, O'Neil Bldg.
 Nilles, Oelbert & Nilles, Black Bldg.
 Wattam, Vogel & Vogel, Edwards Bldg.
GRAND FORKS, Grand Forks Co.
 Bangs, P. R., 215½ South Third St.
MINOT, Ward Co.
 Herigstad, O. B., Minot Drug Co. Bldg.

Ohio

AKRON, Summit Co.
 Wise, Roetzel, Maxon, Kelly & Andress, 1110 First-Central Tower.
ASHTABULA, Ashtabula Co.
 Warren, Theodore E., Peoples Bldg. & Loan Co. Bldg.
CANTON, Stark Co.
 Black, McCuskey, Souers & Arbaugh, Harter Bank Bldg.
 Burt, Carson, Lynch & Miller, First National Bank Bldg.

CINCINNATI, Hamilton Co.
 Waite, Schindel & Bayless, Union Central Bldg.

CLEVELAND, Cuyahoga Co.
 Bulkley, Butler & Piller, Bulkley Bldg.
 Garfield, Baldwin, Jamison, Hope & Ulrich, Guardian Bldg.
 McKeenan, Merrick, Arter & Stewart, Terminal Bldg.
 Squires, Sanders & Dempsey, Union Commerce Bldg.
COLUMBUS*, Franklin Co.
 Herbert S. & Thomas J. Duffy, First National Bank Bldg.
 Knepper, White & Dempsey, 5 East Long St.
DAYTON, Montgomery Co.
 Matthews & Altick, 25 North Main St.
 Pickrel, Schaeffer & Ebeling, The Gas & Electric Bldg.
ELYRIA, Loraine Co.
 Rice, Robert H., Elyria Savings Bldg.
TOLEDO, Lucas Co.
 Fraser, Shumaker, Kendrick & Winn, Home Bank Bldg.
 Kirkbride, Cole, Frease & Mitten-dorf, Spitzer Bldg.

Oklahoma

OKLAHOMA*, Oklahoma Co.
 Embry, Johnson, Crowe, Tolbert & Shelton, First National Bldg.
 Keaton, Wells, Johnston & Lytle, Commerce Exchange Bldg.
 Looney, Watts, Fenton & Billups, First National Bldg.

Oregon

KLAMATH FALLS, Klamath Co.
 Farrens & Maxwell, First Federal Savings & Loan Bldg.
PORTLAND, Multnomah Co.
 Gordon, A. L., Yeon Bldg.
SALEM, Marion Co.
 Ross & Lewelling, 1st National Bank Bldg.

Pennsylvania

ALLENTOWN, Lehigh Co.
 Snyder, Wert & Wilcox.
ERIE, Erie Co.
 Brooks, Curtze & Silin.
JOHNSTOWN, Cambria Co.
 Graham, Yost, Meyers & Graham.
HARRISBURG*, Dauphin Co.
 Metzger & Wickersham, Keystone Bldg.
PHILADELPHIA, Philadelphia Co.
 Detweiler, G. H., Lewis Tower
 Gibbons, Walter B., 123 South Broad St.
PITTSBURGH, Allegheny Co.
 Dalzell, McFall, Pringle & Bredin.
 Reed, Smith, Shaw & McClay, Union Trust Bldg.
 Thorp, Bostwick, Reed & Armstrong, Grant Bldg.
READING, Berks Co.
 Stevens & Lee, 18 South Fifth St.
WASHINGTON, Washington Co.
 Hart, L. O., Court Sq. Arcade.

Rhode Island

NEWPORT, Newport Co.
 Sheffield & Harvey.
PROVIDENCE*, Providence Co.
 Boss, H. M., Turks Head Bldg.
 Haslam, Arnold & Sumpter, Turks Head Bldg.

South Carolina

CHARLESTON, Charleston Co.
 Moore & Mouzon.
COLUMBIA*, Richland Co.
 Thomas, Cain & Black, Palmetto Bldg.

GREENVILLE, Greenville Co.
 Mann & Arnold, Masonic Temple.

South Dakota

ABERDEEN, Brown Co.
 Campbell, D., Milwaukee Station.
PIERRE, Hughes Co.
 Martens & Goldsmith, Pierre National Bk. Bldg.
SIoux FALLS, Minnehaha Co.
 Bailey, Voorhees, Woods & Fuller, Bailey-Glidden Bldg.
 Boyce, Warren, Murphy & McDowell, Boyce Bldg.

Tennessee

CHATTANOOGA, Hamilton Co.
 Finlay & Campbell, 618 James Bldg.
KNOXVILLE, Knox Co.
 Poore, Kramer, Cox & Overton, Fidelity-Bankers Trust Bldg.
NASHVILLE*, Davidson Co.
 Manier & Crouch, Baxter Bldg.

Texas

ALPINE, Brewster Co.
 Ray, Frank O.
AMARILLO, Potter Co.
 Underwood, Johnson, Dooley & Wilson, Amarillo Bldg.
AUSTIN*, Travis Co.
 Gay, Coleman, Capitol National Bank Bldg.
CORPUS CHRISTI, Nueces Co.
 Kemp, Lewright, Dyer, Wilson & Sorrell, Driscoll Bldg.
DALLAS, Dallas Co.
 Malone, Lipscomb, Seay & Shuford, Southland Life Bldg.
EL PASO, El Paso Co.
 Roche, W. C., 610 Bassett Tower.
FORT WORTH, Tarrant Co.
 Cantey, Hanger, McMahon, McKnight & Johnson, 1500 Sinclair Bldg.
HOUSTON, Harris Co.
 Butler, Binion, Rice & Cook, Gulf Bldg.
 Fulbright, Crooker, Freeman & Bates, State Nat. Bank Bldg.
SAN ANTONIO, Bexar Co.
 Birkhead, Beckmann, Standard & Vance, Majestic Bldg.
TYLER, Smith Co.
 Ramey, Calhoun, Marsh, Brelsford & Sheehy, Citizens Nat. Bank Bldg.
WACO, McLennan Co.
 Witt, Terrell, Lincoln, Jones & Riley, Amicable Bldg.

Utah

SALT LAKE CITY*, Salt Lake Co.
 Stewart, Cannon & Hanson, Continental Bank Bldg.

Vermont

BURLINGTON, Chittenden Co.
 Austin & Edmunds, 215 College St.

Virginia

NORFOLK, Norfolk Co.
 White, Earl W., Citizens Bank Bldg.
PETERSBURG, Dinwiddie Co.
 White, Hamilton & Wyche, Union Trust Bldg.
RICHMOND*, Henrico Co.
 Bowles, Anderson & Bond, Mutual Bldg.
ROANOKE, Roanoke Co.
 Cocke, Hazlegrove & Shackelford, Colonial-American Nat. Bank Bldg.

Washington

BELLINGHAM, Whatcom Co.
Abbott & Lant, 215 Mason Bldg.
SEATTLE, King Co.
Allen, Hilen, Froude & De Gar-
mo, 1308-1316 Northern Life
Tower.
Bogle, Bogle & Gates, 6th Floor
Central Bldg.
Catlett, Hartman, Jarvis & Wil-
liams, Hoge Bldg.
Eggerman, Rosling & Williams,
Joseph Vance Bldg.
Emory & Howe, 977 Dexter
Dexter Horton Bldg.
McClure & McClure, 320 Cen-
tral Bldg.
Skeel, McKelvy, Henke, Evenson
& Uhlman, 914 Insurance Bldg.
SPOKANE, Spokane Co.
Hamblen, Gelbert & Brooke,
Paulson Bldg.
WALLA WALLA, Walla Walla Co.
Lehrer, B. J., Baker Bldg.
YAKIMA, Yakima Co.
Nicholson, V. O., Miller Bldg.

West Virginia

CHARLESTON, Kanawha Co.
Brown, Jackson & Knight,
Kanawha Valley Bldg.
CLARKSBURG, Harrison Co.
Stepcoe & Johnson, Union Bank
Bldg.
WHEELING, Ohio Co.
Goodwin, Nesbitt & Spillers,
Riley Bldg.
Riley & Riley, Riley Law Bldg.

Wisconsin

APPLETON, Outagamie Co.
Bradford & Derber.
EAU CLAIRE, Eau Claire Co.
Ramsdell & King, Union Nat'l.
Bank Bldg.
JANESVILLE, Rock Co.
Dougherty, Grubb & Ryan, 401
Jackman Bldg.
LA CROSSE, La Crosse Co.
Lees & Bunge, 402 Batavian
Bank Bldg.
MADISON, Dane Co.
Aberg, Bell, Blake & Conrad,
Gay Bldg.

Stroud, Stebbins, Wingert &
Young, 1 West Main St.
MILWAUKEE, Milwaukee Co.
Miller, Mack & Fairchild, First
Wisconsin National Bank Bldg.
Olwell & Brady, 229 E. Wisconsin
Ave.
OSHKOSH, Winnebago Co.
Bouck, Hilton & Dempsey, First
National Bank Bldg.
Thompson & Gruenwald, First
National Bank Bldg.
RACINE, Racine Co.
Helm, Myers & Gillett, 526
Monument Square
SUPERIOR, Douglas Co.
Hughes & Anderson, Telegram
Bldg.
Wyoming
CASPER, Natrona Co.
Murane, E. E., Townsend Bldg.
CHEYENNE*, Laramie Co.
Walton, A. D., Majestic Bldg.
RAWLINS, Carbon Co.
Brimmer, C. A., First National
Bank Bldg.

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HUDDERSFIELD.—Armytage, Sykes & Hinchcliffe, Lloyd's Bank Building.
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Hill, Dickinson & Co., 10 Water St.
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Chamberlain & Co., 1 Stone Bldgs., Lincoln's Inn, W.C.2.
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Mr. J. M. Isaacs, 12, Grosvenor St. W.
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Cables "Forensic", Glasgow.
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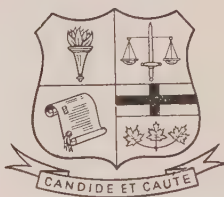
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Dominion Charter

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Courses and Examinations qualifying for the Designating Letters A.A.E. are conducted by the Department of University Extension of the University of Toronto.

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(Incorporated 1946)

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Incorporated 1883

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Established 1889

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E. J. HOWSON and R. S. McPHERSON, Licensed Trustees

TORONTO - GALT - KITCHENER

REPRESENTED THROUGHOUT CANADA

T. P. GEGGIE***Chartered Accountant*****TORONTO 1.**

Room 901, 330 Bay Street

Telephone, ELgin 4741

DIRECTORY OF OFFICIAL RECEIVERS UNDER THE BANKRUPTCY ACT

Superintendent of Bankruptcy — Robert Forsythe, K.C., Ottawa.

DIVISION AND JURISDICTION	RECEIVER AND ADDRESS	DIVISION AND JURISDICTION	RECEIVER AND ADDRESS	DIVISION AND JURISDICTION	RECEIVER AND ADDRESS
ALBERTA		NEW BRUNSWICK—Continued		ONTARIO—Continued	
<i>Division No. 1.</i>	Alfred Simpson, Edmonton. Clerk of the Supreme Court and District Court.	<i>Division No. 3.</i>	Gloucester Northumberland Restigouche	<i>Division No. 6.</i>	Essex Lambton Kent
Edmonton Red Deer Wetaskiwin Camrose (sub-district) Stettler Peace River Grande Prairie (sub-district)		<i>Division No. 4</i>	Westmorland Kent Albert	<i>Division No. 7.</i>	Wentworth Norfolk Haldimand Welland Brant Lincoln Halton
<i>Division No. 2</i>	Jas. H. Charman, Calgary; Acting Official Receiver	NOVA SCOTIA		<i>Division No. 8.</i>	Waterloo Wellington
Calgary Medicine Hat Lethbridge Taber (sub-district) Hassano (sub-district) Hanna MacLeod		<i>Division No. 1.</i>	Halifax Hants Lunenburg Queens Annapolis Kings		Harold W. Wagner, Waterloo.
NORTHWEST TERRITORIES		<i>Division No. 2.</i>	Pictou Guysborough Cumberland Colchester Antigonish	<i>Division No. 9</i>	York Peel Ontario
Alfred Simpson	Edmonton	<i>Division No. 3.</i>	Cape Breton Inverness Richmond Victoria	<i>Division No. 10</i>	Peterborough Northumberland and Durham Victoria and Haliburton
BRITISH COLUMBIA		<i>Division No. 4.</i>	Digby Yarmouth Shelburne	<i>Division No. 11</i>	Frontenac Lennox and Addington Hastings Prince Edward
<i>Division No. 1</i>	Andrew Thompson, Prince Rupert; Registrar of Supreme Court	ONTARIO		<i>Division No. 12</i>	Carleton Renfrew Lanark Russell and Prescott Stormont, Dundas and Glengarry Leeds and Grenville
<i>Division No. 2</i>	C. G. White, Victoria; Barrister, and Local Registrar of Supreme Court	<i>Division No. 1</i>	Thunder Bay Kenora Rainy River		Wm. G. Pugsley, K.C., Ottawa, Local Registrar of Supreme Court.
<i>Division No. 3.</i>	J. F. Mather, Vancouver; Registrar of Supreme Court	<i>Division No. 2</i>	Sudbury Algoma Manitoulin	<i>Division No. 13</i>	Nipissing
<i>Division No. 4.</i>	A. E. Wilson, Vernon, Registrar of Supreme Court.	<i>Division No. 3</i>	Simcoe Muskoka		Aza Balthe Girard, North Bay; Sheriff and Local Registrar of Supreme Court
<i>Division No. 5.</i>	H. C. Irving, Nelson.	<i>Division No. 4</i>	Grey Bruce Dufferin	<i>Division No. 14</i>	Parry Sound
<i>Division No. 6.</i>	Geo. H. Hallett, Prince George	<i>Division No. 5.</i>	Middlesex Huron Perth Oxford Elgin		Roy Dixon, Parry Sound; Local Registrar of Supreme Court.
Parts of Yale and Cariboo north of 52nd parallel.				<i>Division No. 15</i>	Temiskaming
MANITOBA					Harry Clifford, Haileybury; Local Registrar of Supreme Court
(No Divisions)	Augustus J. Christie, Winnipeg; Prothonotary C'r of King's Bench				
NEW BRUNSWICK					
<i>Division No. 1</i>	Mrs. M. Muriel Corkery-Ryan St. John, N.B.				
St. John Queens Kings Charlotte					
<i>Division No. 2</i>	H. Lester Smith, Fredericton; Registrar of Supreme Court.				
York Sunbury Carleton Victoria Madawaska					

DIVISION AND JURISDICTION	RECEIVER AND ADDRESS	DIVISION AND JURISDICTION	RECEIVER AND ADDRESS	DIVISION AND JURISDICTION	RECEIVER AND ADDRESS
ONTARIO—Continued		QUEBEC—Continued		QUEBEC—Continued	
<i>Division No. 16</i> Cochrane	W. L. Warrell, Cochrane; Local Registrar of Supreme Court.	<i>Division No. 6</i> Trois-Rivieres Nicolet	J. Adelard Provencher, Trois-Rivieres; Prothonotary.	<i>Division No. 15</i> Arthabaska	Roland Proven- cher, Arthabaska, Prothonotary.
PRINCE EDWARD ISLAND (No Divisions)		<i>Division No. 6</i> Hull Pontiac	R. Beauparlant, Hull; Prothonotary.	SASKATCHEWAN	
R. H. Rogers, Charlottetown; Prothonotary. Clerk of the Crown		<i>Division No. 7</i> Chicoutimi Saguenay	Leonidas Gagne & Percy Martin Chicoutimi; Prothonotaries.	<i>Division No. 1</i> Regina Moosomin Arcola Weyburn Estevan Melville Yorkton	Alban C. Ellison, K.C., Regina; Local Registrar.
QUEBEC		<i>Division No. 8</i> Joliette Montcalm	Gaston Allard, Joliette; Prothonotary.	<i>Division No. 2</i> Saskatoon Prince Albert Battleford Humboldt Kerrobert Kindersley Wynyard Scott Melfort Wilkie	Durward G. Thomas Saskatoon; Local Registrar
<i>Division No. 1</i> Montreal Iberville Richelleu St. Hyacinthe Terrebonne Beauharnois	F. Godfroid Coffin, K.C., Montreal; Prothonotary.	<i>Division No. 9</i> Roberval	Raoul Boisson- neault, Roberval; Prothonotary	<i>Division No. 3</i> Moose Jaw Assiniboia Gravelbourg Cypress Swift Current Maple Creek Leader	E. L. Elliott Moose Jaw; Local Registrar.
<i>Division No. 2</i> Quebec Montmagny (Anticosti)	(vacant) Prothonotary.	<i>Division No. 10</i> Kamouraska	L. J. Dugal, Riviere du Loup.		
<i>Division No. 3</i> Rimouski	Lucien Sasseville Rimouski; Clerk of the Crown and Clerk of the Peace	<i>Division No. 11</i> Gaspé	J. P. L. Flynn, New Carlisle; Prothonotary		
<i>Division No. 4</i> St. Francois Bedford	Rivard & Desi- lèts, Sherbrooke; Prothonotaries.	<i>Division No. 12</i> Abitibi	Albert Grenier, Amos; Prothonotary.		
		<i>Division No. 13</i> Beauce	Vesina & Ferron, St. Joseph De Beauce; Prothonotaries.		
		<i>Division No. 14</i> Iles de la Made- leine.	Antoine J. Pain- chaud, Havre Aubert, Magdalen Islands		

REGISTRARS IN BANKRUPTCY

ALBERTA AND NORTH WEST TERRITORIES		MANITOBA		ONTARIO	
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NOVA SCOTIA		QUEBEC		SASKATCHEWAN	
R. V. Harris, K.C., Halifax. W. J. Sheppard, Liverpool. C. L. Moore, Pictou.				A. C. Ellison, K.C. Regina	
DISTRICT	REGISTRAR AND ADDRESS	DISTRICT	REGISTRAR AND ADDRESS	DISTRICT	REGISTRAR AND ADDRESS
Montreal	Adelard Leduc, K.C., and Richard Beaudry, K.C., Montreal	Joliette	Gaston Allard, Joliette		
Quebec	Robert Cote, Quebec	Kamouraska	Louis Joseph Dugal, Riviere du Loup		
Abitibi	Albert Grenier and Maurice Tessier, Prothonotaries, Amos	Nicolet	J. W. Denis, Nicolet		
Arthabaska	Roland Provencher, Arthabaska	Rimouski	Lucien Sasseville & Jean Baptiste Desjardins, Rimouski		
Bedford	Joseph Oscar Masse & Tancrede Biron, Sweetesburg	Roberval	Raoul Boissonneault, Roberval		
Beauce	Vezina & Ferron, St. Joseph de Beauce	Saguenay	Louis Philippe Dufour, Malbaie		
Chicoutimi	Percy Martin and Leonidas Gagne, Chicoutimi	Three Rivers	Joseph Adelard Provencher, Three Rivers		
Gaspé	J. P. L. Flynn, Prothonotary New Carlisle, Bonaventure Co.	St. Francis	Gerard Gauthier & Hertel O'Bready, Sherbrooke		
Hull & Pontiac	R. Beauparlant, Hull	Richelieu	J. O. Cousineau, Sorel		
		Iles de la Madeleine	Antoine J. Painchaud, Havre Aubert, Magdalen Islands		

JURISDICTION OF COURTS IN BANKRUPTCY

- (a) Alberta, British Columbia, Nova Scotia, Ontario and Prince Edward Island—The Supreme Court of Province.
- (b) Manitoba and Saskatchewan—Court of King's Bench of Province.
- (c) New Brunswick—King's Bench div. of Supreme Court of Prov.
- (d) Quebec—Superior Court of Province.
- (e) Yukon Territory—Territorial Court of the Territory.

PRESIDENTS AND VICE-PRESIDENTS OF THE UNITED STATES

<i>President</i>	<i>Term of Office</i>	<i>Vice-President</i>	<i>Politics</i>
George Washington	1789 - 1797	John Adams.....	Federalist
John Adams.....	1797 - 1801	Thomas Jefferson.....	"
Thomas Jefferson.....	1801 - 1805	Aaron Burr.....	Rep.-Dem.
<i>Second term</i>	1805 - 1809	George Clinton.....	"
James Madison.....	1809 - 1813	George Clinton(d.Ap.20,1812)	"
<i>Second term</i>	1813 - 1817	Elbridge Gerry (died Nov. 23, 1814)	"
James Monroe.....	1817 - 1825	Daniel D. Tompkins.....	"
John Quincy Adams.....	1825 - 1829	John C. Calhoun.....	Federalist
Andrew Jackson.....	1829 - 1833	John C. Calhoun.....	Democrat
<i>Second term</i>	1833 - 1837	resigned Dec. 28, 1832	"
Martin van Buren.....	1837 - 1841	Martin van Buren.....	"
William Henry Harrison... (died April 6th, 1841)	1841 -	Richard M. Johnson.....	"
John Tyler April 6, 1841....	1841 - 1845	John Tyler.....	Whig
James K. Polk.....	1845 - 1849	George M. Dallas.....	Democrat
Zachary Taylor(d.Jly.10,1850)	1849 - 1850	Millard Fillmore.....	"
Millard Fillmore, July 10....	1850 - 1853	<i>Whig</i>	"
Franklin Pierce.....	1853 - 1857	Wm. R. King(d. Ap. 18, 1853)	Democrat
James Buchanan.....	1857 - 1861	John C. Breckinridge.....	"
Abraham Lincoln.....	1861 - 1865	Hannibal Hamlin.....	Republican
<i>Second term</i>	1865 -	Andrew Johnson.....	"
(assassinated April 15, 1865)		Schuyler Colfax.....	"
Andrew Johnson April 15....	1865 - 1869	Henry Wilson.....	"
Ulysses S. Grant.....	1869 - 1873	(died Nov. 22, 1875)	"
<i>Second term</i>	1873 - 1877	William A. Wheeler.....	"
Rutherford B. Hayes.....	1877 - 1881	Chester A. Arthur.....	"
James A. Garfield.....	1881	Thomas A. Hendricks,.....	Democrat
(assassinated Sept. 19, 1881)		(died Nov. 25, 1885)	"
Chester A. Arthur, Sept. 20	1881 - 1885	Levi P. Morton.....	Republican
Grover Cleveland.....	1885 - 1889	Adlai E. Stevenson.....	Democrat
Benjamin Harrison.....	1889 - 1893	Garret A. Hobart.....	Republican
Grover Cleveland.....	1893 - 1897	(died Nov. 21, 1899)	"
William McKinley.....	1897 - 1901	Theodore Roosevelt.....	"
<i>Second term</i>	1901	Charles W. Fairbanks.....	"
(assassinated Sept. 14 1901)		James S. Sherman.....	"
Theodore Roosevelt, Sept. 14	1901 - 1905	(died Oct. 30, 1912)	"
<i>Second term</i>	1905 - 1909	Thomas R. Marshall.....	Democrat
William Howard Taft.....	1909 - 1913	Calvin Coolidge.....	Republican
Woodrow Wilson.....	1913 - 1921	Charles G. Dawes.....	"
Warren G. Harding.....	1921 - 1923	Charles Curtis.....	"
(died August 1, 1923)		John Nance Garner.....	Democrat
Calvin Coolidge, Aug 2.....	1923 - 1925	Henry Agard Wallace.....	"
<i>Second term</i>	1925 - 1929	Harry S. Truman.....	"
Herbert Clark Hoover.....	1929 - 1933	Vice-presidency vacant....	"
Franklin Delano Roosevelt..	1933 - 1937		
<i>Second term</i>	1937 - 1941		
<i>Third term</i>	1941 - 1945		
<i>Fourth term</i>	1945 -		
(died April 12, 1945)			
Harry S. Truman.....	1945 -		

The President and Vice-President are elected for a four-year term (which ends at noon of January 20th) by a college of electors who are chosen by direct vote of the citizens in every state; the voting takes place on the Tuesday after the first Monday in November in every fourth (usually leap) year. Following this election the electors meet and give their votes at the respective state capitals on the first Monday after the second Wednesday in December. The votes of the electors are opened and counted in the presence of both Houses of Congress on the 6th day of January. In actual practice, however, the electors invariably vote unanimously for their political party's nominees for President and Vice-President although there is no constitutional requirement compelling them to do so. As soon, therefore, as the popular votes in the November election are counted in each State, the results are made public, and thus the names of the President and Vice-President can readily be forecast.

The Statutory Salary of the President is \$75,000 a year; \$25,000 a year is also allowed the President for official entertainment expenses. The Salary is subject to statutory taxes.

Forms of Address.—The President is addressed in diplomatic correspondence: His Excellency; The Vice-President, Honourable. In ordinary correspondence: My dear Mr. President, or, more formally, To the President; or, Hon. ———, President.

UNITED STATES CABINET (Nov. 4, 1947)

Secretary of State—Gen. George C. Marshall, of Penn-
sylvania.
Secretary of the Treasury—John W. Snyder, of Missouri.
Secretary of Defense—James Forrestal, of New York.
Attorney General—Tom C. Clark, of Texas.
Postmaster General—

Secretary of the Interior—Julius A. Krug, of Wisconsin.
Secretary of Agriculture—Clinton P. Anderson, of
New Mexico.
Secretary of Commerce—W. Averell Harriman, of New
York.
Secretary of Labor—Lewis B. Schwellenbach, of Wash-
ington.

The Executive power is vested in the President, who appoints the Cabinet.

THE UNITED STATES CONGRESS

The Legislative power is vested in the United States Congress which consists of two houses: the Senate and the House of Representatives. The Senate consists of two Members from each State, elected for six years, one-third retiring every two years. The House of Representatives is elected for two years, each State choosing one or more representatives according to population. The period of a Congress is thus two years, a newly elected House of Representatives beginning its term and one-third of the Senators retiring at the same time. Congress must assemble at least once each year. Members of both Houses receive salaries of \$12,500 a year with \$2,500 expense account, plus allowances for travelling and clerical help. The last Congressional elections were held November 5, 1946.

BUSINESS AND SHIPPING ABBREVIATIONS

In general use in Canada

As shipping terms vary in different countries, insurance or shipping agents should be consulted.
For other lists of abbreviations, academic, etc., see Index.

a/c.	Account.	F.a.a.	Free of average (marine insurance).	op. cit.	In the work quoted (opere citato).
Ad. val.	Ad valorem.	F.A.S.	Free alongside. (Seller assumes risks and delivers goods to alongside of steamer free of carriage charges).	O.R.	At Owner's risk.
avoir.	Avoidupois.	F.O.B.	Free on Board (Purchaser pays carriage charges and assumes risks from point specified).	O.R.B.	At Owner's risk of breakage.
bbl.	Barrel.	F.P.A.	Free of Particular Average. Means that the Insured cannot recover for a partial loss but only for a total loss, subject to other conditions of the contract.	oz.	Ounce.
B/L.	Bill of Lading.	Franco.	Pre-paid free of expense, to point specified.	P.A.	Particular Average. As used in Marine Insurance, means damage to the goods caused by perils insured against and so named in the contract. This form is often written with a Franchise Clause, which may be, say, 5% each shipment or 5% each package, and means there will be no claim unless the loss exceeds the percentage so named.
b.m.	Board Measure.	G.A.	General Average: meaning a loss arising from extraordinary expense incurred for preservation of a ship or contents, undertaken to prevent a greater loss, and shared in by all owners of cargo carried as well as owner of vessel.	P/A.	Power of Attorney.
B/P.	Bills Payable.	gm.	Grammes.	P & D	Pick up and deliver (railway and transportation rates which include cartage pick up and delivery points).
B/R.	Bills Receivable.	gr.	Grain; grains.	pp.	Pages.
B/S.	Bill of Sale.	ibid.	In the same place (ibidem).	Pro forma	As a matter of Form.
c.	Hundred.	i.e.	that is (id est).	Prox.	Proximo (Next month).
cf.	Compare.	Inst.	Instant (this month).	P.S.	Postscript.
Cie.	Compagnie.	K.D.	Knocked down.	q.v.	Which see (quod vide).
c.i.f.	Cost, insurance and freight (Seller pays insurance, freight, etc., and assumes risks, except war risk, to agreed specified destination.) War risk insurance is usually for buyer's account; insurance agents should be consulted.	lb. (libra)	Pound.	R.S.V.P.	Answer if you please (répondez s'il vous plaît).
	Similarly, c. i. f. & o. (commission); c. i. f. & e. (commission and exchange); or c. f. (cost and freight).	L/C.	Letter of Credit.	s.s.	Steamship.
C.L.	Car Load (of freight)	L.C.L.	Less than Car Load (of freight).	s/o	Ship's Option, weight or measurement.
C.O.D.	Cash on Delivery.	Limited	Limited Liability. As Ltd. } to certain companies: shareholders are "limited" in liability to the amount of their subscribed stock.	S.U.	Set up (meaning article is complete).
Cr.	Credit.	M.	Thousand (Mille).	T.B.L.	Through Bill of Lading.
C.W.O.	Cash with Order.	M.S., MSS.	Manuscript(s)	Tare	Weight of container; Deducting tare from "gross weight" gives "net weight".
Cwt.	Hundredweight. This may mean 100 lbs., or 112 lbs.	M.V.	Motor Vessel.	Ton	Of either 2,000 lbs., 2,240 lbs., or 2,204 lbs. A cubic ton in marine freight = 40 cubicfeet.
D/A.	Documents Attached, also Deposit Account.	N.E.S.	Not otherwise provided for (Customs).	Ult	Ultimo (Last month).
DI.	Double (or triple) first class.	N.O.P.	Notary public.	vide	See.
D.O.A.	Deliver Documents on Acceptance of Draft.	N.S.F.	Not Sufficient Funds (re cheques).	viz.	Namely; to wit (videlicet).
D.O.P.	Deliver Documents on Payment of Draft.	Nstd.	Nested.	W/M.	Weight or measurement (English 2240 lb or 40 cu. ft.).
Dr.	Debit.	O.K.	"Correct".		
D.V.	God willing (Deo volente).				
e.g.	For example (exempli gratia).				
E.&O.E.	Errors and omissions excepted.				
Est. wt.	Estimated Weight				
et seq.	And the following (et sequens).				
Ex Div.	Without dividend.				
Ex-Ware-house	Purchaser pays carriage charges and assumes risks from seller's warehouse.				

LIST OF ABBREVIATIONS

Indicating Academic, Ecclesiastical and other Degrees, membership in Institutions, etc., in use in Canada and appended to names appearing in the Educational section of the Canadian Almanac. For other lists of abbreviations see Index.

A.A.A.S.	American Association for the Advancement of Science	B.D.S.	Bachelor of Dental Surgery
A.A.E.	Associate Accountants' and Executives' Corp'n. of Canada	B.E.	— of Engineering
A.A.S.A.	Associate of the Alberta Society of Artists	B. Ed.	— of Education
A.B.	Bachelor of Arts (Artium Baccalaureus)	B.E.E.	— of Electrical Engineering
A.C.A.	Associate of Institute of Chartered Accountants (Eng.)	B. en Ph.	Bachelier en Philosophie
A.C.D.	Archæologiae Christianae Doctor (See Doct. Arch.)	B. en Sc. Com.	— en Science Commerciale
A.C.G.I.	Associate of the City and Guilds of London Institute	B. ès A.	— ès Arts
A.C.I.C.	Associate of Canadian Institute of Chemistry	B. ès L.	— ès Lettres
A.C.I.S.	— of Chartered Institute of Secretaries	B. ès Sc.	— ès Science
A.C.S.M.	— of Cambourne School of Mines	B. ès Sc. App.	— ès Science Applique
A.F.R.A.S.	— Fellow of the Royal Aeronautical Society	B.F.	Bachelor of Forestry
Ag. de l'U. (Paris)	Honorary Professor of University of Paris (Agrége de l'Université Paris)	B.H.E.	— of Household Economics
Ag. de Phil	— Professor of Philosophy (Agrége en Philosophie Louvain)	B.H. Ec.	— of Household Economics
A.I.C.	Associate of the Institute of Chemistry	B.H. Sc.	— of Household Science
A.K.C.	— King's College	B.J.	— of Journalism
A.L.A.	American Library Association	B.J.C.	— in Canon Law
A.L.C.M.	Associate London (Canada) Conservatory of Music	B.L.	— in Literature (or of Laws)
A.L.S.	Commissioned Alberta Land Surveyor	B. Litt.	— of Letters (or of Literature)
A.M.	Master of Arts (Artium Magister)	B.L.S.	— of Library Science
A.M. Am. S.C.E.	Associate Member American Society of Civil Engineers	B.M.	— of Medicine
A.M.E.I.C.	— Member Engineering Institute of Canada	B.Mus.	— of Music
A.M.I.E.E.	— Member Institute of Electrical Engineers	B.M.V.	Bachelier en Médecine Vétérinaire
A.M.I. Mech. E.	— Member Institution of Mechanical Engineers	B. Paed. (Péd.)	Bachelor of Pedagogy
A.M.T.P.I.	— Member Town Planning Institute	B.P.A.	— of Public Administration
A.Mus.	— of Music (McGill)	B.P.E.	— of Physical Education
A.P.A.	American Philological Association	B. Ph.	— of Philosophy
A.P.H.A.	— Public Health Association	B.P.H.E.	— Physical and Health Education
A.R.A.	Associate of the Royal Academy	B.S.	— of Science (U.S.A.)
A.R.C.M.	— of Royal College of Music	B.S.A.	— of Science in Agriculture
A.R.C.O.	— of the Royal College of Organists	B. Sc.	— of Science
A.R.C.S.	— of the Royal College of Science	B. Sc. Com.	— of Commercial Science
A.R.D.S.	— of the Royal Drawing Society (London, Eng.)	B. Sc. F.	— of Science of Forestry
A.R.I.B.A.	— of Royal Institute of British Architects	B.Sc.H.	Bachelière en Sciences Hospitalières
A.R.I.C.	— Royal Institute of Chemistry	B. Sc. Soc.	Bachelor of Social Science
A.R.W.A.	— Royal West of England Academy	B.S.C.E.	— of Science in Civil Engineering
A.S.A.	Alberta Society of Artists	B.S.E.	— of Science of Education (Massachusetts School of Art, Boston)
A.S.C.E.	American Society of Civil Engineers	B.S. Ed.	— of Science in Education
A.S.M.E.	— Society of Mechanical Engineers	B.S.E.E.	— of Science in Electrical Engineering
Assoc. Inst. M.M.	Associate of the Institute of Mining and Metallurgy	B.S.F.	— of Science in Forestry
A.T.C.L.	— Trinity College London (Eng.)	B.S.P.	— of Science of Pharmacy
A.T.C.M.	— of Toronto Conservatory of Music	B.S.S.	— of Social Sciences
B.A.	Bachelor of Arts	B.S.W.	— of Social Work
B. Acc.	— of Accountancy	B. Th.	— of Theology
B.A.O.	— of Obstetrics	B.V. Sc.	— of Veterinary Science
B. Arch.	— of Architecture	C.A.	Chartered Accountant
B.A. Sc.	— of Applied Science	C. Agr. Merit	Commander, Order of Agricultural Merit, (Prov. of Quebec)
B.A.S.M.	— of Arts, Master of Science	C.A.P.	Certificat d'aptitude Pédagogique.
B.A. Theo.	— of Arts in Theology	C.D.A.	Canadian Drama Award
B.B.A.	— of Business Administration	C.E.	Civil Engineer
B.C.D.	Bachelier en Chirurgie Dentale	Cer. E.	Ceramic Engineer
B.C.L.	Bachelor of Civil Law	C.E.S.	Certificat d' études Secondaires (La Sorbonne)
B.Com. (B.Comm.)	— of Commerce	C.G.A.	Certified General Accountant
B.D.	— of Divinity	Ch. B.	Bachelor of Surgery
B.D.C.	— of Canon Law (Bacc. Droit Canonique)	C.J.M.	Congregation of Jesus and Mary
		C.L.U.	Chartered Life Underwriter
		C.M.	Master in Surgery
		C.P.	Vincentian Fathers
		C.P.A.	Passionist Fathers
		C.P.S.	Certified Public Accountant
		C.R.	Stigmatine Fathers
		C.S.B.	Congregation of the Resurrection
		C.S.C.	— of St. Basil
		C.S.F.	— Sancta Cruce
		C.S.R.	Paulist Fathers
		C.S.Sp	Chartered Stenographic Reporter
		C. SS. R.	Pères du St. Esprit
			Congregation Sanctissimi Redemptoris (Congregation of the Most Holy Redeemer)
		C.S.V.	Clerc (de) Saint-Viateur
		D.A.	Doctor of Art (Scotland)
		D.A.	— of Archaeology (Laval)
		D.C.	— of Chiropractic
		D.C.D.	Docteur en Chirurgie Dentale
		D.C.L.	Doctor of Common Law (or Civil Law)
		D.D.	— of Divinity

D.D.C.	Doctorate Droit Canonique	F.C.I.S.	Fellow of the Chartered Institute of Secretaries
D. de l'Un.	Doctorat d' Université	F.C.O.G.S.	— of the College of Obstetricians and Gynecologists
D.D.S.	Doctor of Dental Surgery	F.E.	Forest Engineer
D.D.T.	— of Drugless Therapy	F.F.A.	Fellow of the Faculty of Actuaries (Scotland)
D.F.Sc.	— of Financial Science (Laval)	F.F.R.	Fellow of the Faculty of Radiology
D. en Méd. Vet.	Docteur en Médecine Vétérinaire	F.G.S.	Frater, (Fellow) Geological Society
D. en Ph.	— en Philosophie	F.G.S.A.	Fellow of the Geological Society of America
D. ès L.	— ès Lettres (Doctor of Letters)	F.I.A.	— of the Institute of Actuaries, London
D.I.C.	Diploma of Imperial College of Science and Technology	F.I.C.	— of the Institute of Chemistry
Dip. d'E.	Diplome d'Etudes	F.L.A.	— of the Library Association (England)
Dip. de l'U. (Paris)	Diploma of the University of Paris	F.M.S.A.	— of the Mineralogical Society of America
Dip. Et Sup.	Diplome d'Etudes Supérieures, Paris	F.R.A.I.C.	— of the Royal Architectural Institute of Canada
D.J.C.	Doctor of Canon Law	F.R.A.M.	— of the Royal Academy of Music (London)
D.L.	— in Civil Law	F.R.A.S.	— of the Royal Astronomical Society
D.Lit.	— of Literature	F.R.C.M.	— of the Royal College of Music
D. Litt.	— of Letters	F.R.C.O.	— of the Royal College of Organists
D.L.S.	Dominion Land Surveyor	F.R.C.P.	— of the Royal College of Physicians
D.M.	Doctorat Médecine	F.R.C.S.	— of the Royal College of Surgeons
D.M.D.	— of Dental Medicine	F.R.G.S.	— of the Royal Geographical Society
D.Ms.	Doctor in Missionology	F.R. Hist. S.	— of the Royal Historical Society
D.Mus.	Doctorat en musique	F.R. Hort. S.	— of the Royal Horticultural Society
D.O.	Doctor of Osteopathy	F.R.I.B.A.	— of the Royal Institute of British Architects
Doct. Arch.	Doctor of Christian Archeology (Pontifical Institute, Rome)	F.R.M.C.M.	— of Royal Manchester College of Music
D.P.	Domestic Prelate	F.R.M.S.	— of the Royal Meteorological Society
D. Paed. (Péd.)	Doctor of Paedagogy	F.R.S.	— of the Royal Society
D.P.E.	Diploma in Physical Education	F.R.S.A.	— of the Royal Society of Arts
D. Ph.	Doctor of Philosophy	F.R.S.C.	— of the Royal Society of Canada
D.P.T.	— of Physio-Therapy	F.R.S.E.	— of the Royal Society of Edinburgh
D.P.H.	— (or Diploma) of Public Health	F.S.A.	— of the Society of Antiquaries
Dr. Com. Sc.	— of Commercial Science	F.S.S.	— of Royal Statistical Society
Dr. de l'U. (Paris)	— of the University of Paris	F.T.C.L.	Frater, (Fellow) Trinity College of Music, London
Dr. ès Lettres	— of Letters (History of Literature)	F.Z.S.	Fellow of the Zoological Society
Dr. jur.	— of Law (Dr. Juris) (Docteur en Droit)	I.M.M.	Institute of Mining and Metallurgy
Dr. rer. pol.	— of Political Economy (Dr. Rerum Politicarum) (Docteur des Sciences Politiques)	J.C.B.	Bachelor of Canon Law
D.S.A.	Docteur ès Science Agricole	J.C.D.	Doctor of Canon Law (or of Civil Law)
D. Sc.	Doctor of Science	J.C.L.	Juris Canonici Licentiatius (Licentiate in Canon Law)
D. Sc. Com.	— of Commercial Science	J.D.	Doctor of Jurisprudence
D. Sc. Fin.	— of Financial Science	J.U.L.	Licentiate of Law in Utrouque (both Civil and Canon law)
D. Sc. Nat.	— in Natural Science	Jur. utr. Dr.	Juris utriusque doctor, Equivalent to LL.D.
D. Sc. Soc.	— of Social Science	K.C.	King's Counsel
D.Th.	— of Theology	L.C.M.I.	Licentiate Cost and Management Institute
D. Univ., (Paris)	— of the University of Paris	L.D.C.	— Droit Canonique
D.V.M.	— of Veterinary Medicine	L.D.S.	— in Dental Surgery
D.V. Sc.	— of Veterinary Science	L. ès L.	Licencié ès Lettres
Ed. D.	— of Education	L. ès Sc.	— ès Sciences
Ed. M.	Master of Education (Harvard)	L.G.	Member of London Group (of Painters)
E.E.	Electrical Engineer	L.I.A.	Licentiate Institute Accountants and Auditors of Prov. of Quebec
E.T.C.M.	Graduate of Eastern Townships Conservatory of Music	Litt. D.	Doctorat ès lettres
F.A.A.A.S.	Fellow of the American Association for the Advancement of Science	Litt. L.	Licence ès lettres
F.A.A.R.	Fellow American Academy, Rome	L.J.C.	Licencia Juris Canonici
F.A.C.D.	— of American College of Dentists	L.L.	Licence in Civil Law
F.A.C.P.	— of American College of Physicians	LL.B.	Bachelor of Laws (Legum Baccalaureus)
F.A.C.S.	— of American College of Surgeons	LL.D.	Doctor of Laws (Legum Doctor)
F.A.E.	— of the Accountants' and Executives' Corp'n. of Canada	LL.L.	Licentiate in Laws
F.A.G.S.	— of the American Geographical Society	LL.M.	Master of Laws
F.A.I.A.	— of the American Institute of Actuaries (or of Architects)	L. Mus.	Licentiate of Music (McGill)
F.A.P.H.A.	— of the American Public Health Association	L.M.U.S.	Licentiate in Music, University of Saskatchewan
F.A.P.S.	— of American Physical Society	L. Mus. T.C.L.	— in Music, Trinity College, London
F.A.S.	— of the Actuarial Society	L.Péd.	Licence en Pédagogie
F.B.A.	— of the British Academy		
F.B.C.M.	— of the Brantford Conservatory of Music		
F.C.A.	— of the Institute of Chartered Accountants		
F.C.B.A.	— of the Canada li'n Banking Asso'n.		
F.C.G.I.	— of the City and Guilds of London Institute		
F.C.I.	— of the Canadian Credit Institute		
F.C.I.C.	— of the Canadian Institute of Chemistry		

I. Ph.	Licence en Philosophie	M.S.P.E.	McGill School of Physical Education
I. Psych.	Licencié en Psychologie	M.S.R.C.	Membre Société royale du Canada.
L.R.A.M.	Licentiate Royal Academy Music, London	M.S.S.	Master of Social Science
L.R.C.M.	— of the Royal College of Music, London	M.S.W.	— of Social Work
L.R.C.P.	— of the Royal College of Physicians	M.U. Dr.	Medicinae Universae Doctor (Prague) (Dentistry and Medicine)
L.R.E.	— in Religious Education	Mus. Bac.	Bachelor of Music
L.R.S.M.	Licentiate of the Royal School of Music, London	Mus. Doc. (or D)	Doctor of Music
L.S.	Land Surveyor	Mus. G. Paed.	Musicae Graduatius Paedagogus (Graduate Teacher in Music)
L.S.A.	Licentiate in Agricultural Science	M.V.	Médecin Vétérinaire
L. Sc. Com.	— in Commercial Science	M.V. Sc.	Master of Veterinary Science
L.S.Sc.	— in Sacred Scriptures	N.D.A.	National Diploma in Agriculture (Royal Ag. Soc. of Eng.)
L. Sc. Soc.	Licence in Social Science	N.D.D.	National Diploma in Dairying (Scotland)
L.T.C.L.	Licentiate Trinity College of Music, London	N.E.A.C.	Member of the New English Art Club
L.T.C.M.	— Toronto Conservatory of Music	N.F.U.	National Froebel Union (Eng.)
L. Th.	— in Theology	N.P.	Notaire Publique
M.A.	Master of Arts	O.A.M.	Order of Agricultural Merit (Prov. Quebec)
M.A.I.E.E.	Member of American Institute of Electrical Engineers	O. Carn.	Carmelite Fathers
M.A.I.M.E.	— of American Institute of Mining Engineers	O.C.R.	Cistercian Order of the Reformed Observance
M.A.L.S.	Master of Arts in Library Science	O.F.M.	Ordre Frères Mineurs
M. Arch.	— of Architecture	O.F.M.	Franciscan Fathers
M.A. Sc.	— of Applied Science	O.F.M. Cap.	Capuchin Fathers
M.A.S.C.E.	Member, American Society of Civil Engineers	O.I.P.	Officier de l'instruction publique
M.A.S.M.E.	Member, American Society of Mechanical Engineers	O.L.S.	Ontario Land Surveyor
M. Aust. I.M.	— Australian Institute of Mining and Metallurgy	O.M.C.	Minor Conventuals, Franciscan Fathers
M.B.	Bachelor of Medicine	O.M.I.	Oblate of Mary Immaculate
M.B.A.	Master in Business Administration	O.P.	Dominican Fathers
M.B.O.U.	Member British Ornithologists' Union	O.P.R.	Order of Poland Reconstituted
M.C.E.	Master of Civil Engineering	O.S.A.	Ontario Society of Artists
M.C.I.	Member Canadian Credit Institute	O.S.A.	Augustine Fathers
M.C.I.M.	— Canadian Institute of Mining	O.S.B.	Benedictine Fathers
M.Coll. H.	Member of the College of Hand-crafts (London, Eng.)	O.S.B.M.	Basilian Fathers (Ukrainian)
M. Com.	Master of Commerce	O.S.M.	Servite Fathers
M.C.S.F.E.	Member of the Canadian Society of Forest Engineers	P.A.V.G.H.	Order of Scholastic Merit, 3 Degrees (Province of Quebec)
M.D.	Doctor of Medicine	P.D.	Protonotaire Apostolique Vicaire Général Honoraire
M.D.C.M.	— of Medicine and Master of Surgery	P.E.N.S.	Prélat de la Maison de Sa Sainteté
M.D.V.	— Veterinary Medicine	Ph. B.	Member of Ass'n. of Professional Engineers of Nova Scotia
M.E.	Mechanical Engineer	Ph.C.	Bachelor of Philosophy
M. Ed.	Master of Education	Ph. D.	Philosopher of Chiropractic
M.E.I.C.	Member of Engineering Institute of Canada	Pht.D.	Doctor of Philosophy
M. Eng.	Master of Engineering	Ph.L.	Physical Therapy Doctor
M.F.	— of Forestry	Phm. B.	Licentiate in Philosophy
M.I.M.M.	Member of Institute of Mining and Metallurgy	P.S.S.	Bachelor of Pharmacy
M.I.R.E.	— of Institute of Radio Engineers	Q.L.S.	Prêtre de Saint Sulpice
M.P.E.	Master of Physical Education	R.A.M.	Quebec Land Surveyor
M.R.A.I.C.	Member of Royal Architectural Institute of Canada	R.A.	Royal Academy of Music (Budapest)
M.R.C.O.G.	— of Royal College of Obstetricians and Gynecologists	R.A.S.	Royal Academy
M.R.C.P.	— of Royal College of Physicians	R.B.A.	Royal Aeronautical Society
M.R.C.S.	— of Royal College of Surgeons	R.B.L.	Member of the Royal Society of British Artists
M.R.C.V.C.	— of Royal College of Veterinary Surgeons	R.C.A.	Order of the White Lion (Czechoslovakia)
M.R.S.C.	— of Royal Society of Canada	R.C.A.M.	Royal Canadian Academy of Arts
M.R.S.T.	Member of the Royal Society of Teachers	R.C.M.	Royal College and Academy of Music (Budapest)
M.S.	Master of Surgery	R.E.	Royal Conservatory of Music (Leipzig)
M.S.A.	— of Science in Agriculture	R.I.	Member of Royal Society of Painter Etchers
M.S.A.F.	Member of Society of American Foresters	R.I.A.	— of Royal Institute of Painters in Water Colours
M. Sc.	Master of Science	R.M.S.	Registered Industrial and Cost Accountant
M. Sc. Alb.	— of Science (Univ. of Alberta)	R.N.	Royal Miniature Society
M.S.C.	Missionaires du Sacré Cœur	R.O.I.	Registered Nurse
M. Sc. F.	Master of the Science of Forestry	R.P.	Member of Royal Institute of Painters in Oil Colours.
M.S. in C.E.	— of Science in Civil Engineering	R.W.S.	— Member of Royal Society of Portrait Painters
M.S. Ed.	— of Science in Education (College of City of New York)	S.A.F.	— of Royal Society of Painters in Water Colours
			Society of American Foresters

S.C.	Senior Counsel (In Eire = K.C.)
Sc. D.	Doctorat ès Sciences
Sc. L.	License ès Sciences
Sc. Soc. B.	Bachelier Science Sociale
Sc. Soc. D.	Doctor of Social Science
Sc. Soc. L.	License in Social Science
S.F.M.	Scarboro Foreign Mission
S.G.	Land Surveyor
S.J.	Society of Jesus (Jesuits)
S.L.S.	Commissioned Saskatchewan Land Surveyor
S.M.	Master of Science
S.M.M.	Society of Mary de Montfort
S.M.M.	Company of Mary
S.S.B.	Bachelier en Science Sacrée

S.S.C.	Member of Sculptors' Society of Canada
S.S.L.	Licentiate in Sacred Scripture
S.T.B. (S.Th.B.)	Bachelor of Sacred Theology (Sacré Theologiae)
S.T.D. (S.Th.D.)	Doctor of Sacred Theology
S.T.L. (S.Th.L.)	Sacra Theologiae Licentiatius (Licentiate in Sacred Theology)
S.T.M.	Master of Sacred Theology
T.C.L.	Trinity College, London
T.M.M.G.	Teacher Massage & Medical Gymnastics
V.G.	Vicar-General
V.S.	Veterinary Surgeon
W.F.	White Fathers

EDUCATIONAL INSTITUTIONS, ONTARIO

PROVINCIAL NORMAL SCHOOLS

FOR THE TRAINING OF FIRST AND SECOND CLASS AND KINDERGARTEN TEACHERS

(Under Dept. of Education)

Normal School, Hamilton.—Geo. O. McMillan, M.A., D.Pæd., Principal.

Normal School, London.—C. E. Mark, B.A., B.Pæd., Principal.

Normal School, North Bay.—E. C. Beacom, B.A., Principal.

Normal School, Peterborough.—L. W. Copp, B.A., B.Pæd., Principal.

Normal School, Stratford.—Henry Bowers, M.A., D.Pæd., Principal.

Normal School, Toronto.—H. E. Elborn, M.A., B.Pæd., Principal.

Normal School, Ottawa.—W. K. F. Kendrick, B.A., B.Pæd., Principal.

University of Ottawa Normal School, Ottawa.—René Lamoureux, B.A., Ph.D., Principal.

Continuation Schools

There are Continuation Schools at the following places:—Acton, Agincourt, Allenford, Alton, Aultsville, Ayr.

Bath, Beachburg, Beaverton, Belmont, Blackstock, Blind River, Bobcaygeon, Brooklin, Brownsville, Bruce Mines, Brussels, Burk's Falls.

Caledon East, Cannington, Cardinal, Castleton, Chatsworth, Claremont, Clifford, Cobden, Coldwater, Coniston, Connell, Consecon, Creemore, Cumberland.

Delaware, Denbigh, Dorchester, Dublin, Eganville, Eganville (R.C.C. School), Elgin, Embro, Emo, Ennismore, Erin, Espanola.

Fenelon Falls, Feversham, Flinton, Foresters Falls, Frankford, Fraserdale.

Grand Valley, Haliburton, Hallville, Hepworth, Holstein, Honeywood, Hornepayne.

Inglewood, Jarvis, Kinmount, Lafontaine, Lambeth, Lanark, Lansdowne, Lefroy, Lion's Head, Little Britain, Little Current, Long Branch, Loring, Lynden, Lyndhurst.

MacTier, Mallorytown, Manitowaning, Massey, Matachewan, Merrickville, Millbrook, Mindemoya,

Minesing, Mount Brydges, Mount Elgin.

Navan, New Dundee, New Hamburg, Nipigon, North Augusta.

Odessa, Orono.

Paincourt, Paisley, Pakenham, Pelee Island Scudder P.O.), Pelham (Fenwick P.O.), Pickering, Plattsville, Port Burwell, Port Carling, Port McNicoll, Powassan, Princeton.

Red Lake, Richard's Landing, Ripley, Riverside, Russell.

St. George, Schreiber, Seeley's Bay, Selkirk, Singhampton, Sioux Lookout, Smooth Rock Falls, Southampton, South Mountain, South River, Sparta, Spencerville, Sprucedale, Stayner, Stella, Stevensville, Sunderland, Sundridge, Sutton West.

Tamworth, Tara, Tavistock, Teeswater, Thornedale, Thornton, Tiverton.

Wales, Warkworth, Wellesley, Wellington, Westmeath, Westport, Westport (R.C.C. School), Wheatley, White River, Woodville, Wooler, Wroxeter.

Provincial Institute of Mining, Haileybury

(Under Dept. of Education)

This Institute opened for courses in mining in September, 1945. The greater part of the enrolment is composed of ex-service men, who are taking the various technical courses required for the mining industry.

Principal, O. E. Walli, B.Sc.

Provincial Institute of Textiles, Hamilton

(Under Dept. of Education)

This Institute, established by Order-in-Council, dated June 18, 1946, opened in October, 1946, with evening classes in cotton and wool manufacturing, textile fibres, textile mathematics, chemistry, and dyeing. Day classes opened in September, 1947.

Principal, C. C. Ashcroft, B.A.Sc.

Lakehead Technical Institute

(Under Dept. of Education)

This Institute, established by Order-in-Council, dated June 4, 1946, is for the purpose of training technical personnel for forestry, mining, and agriculture. Classes in mining opened in January, 1948.

Principal, M. W. Bartley, B.Sc., M.A., Ph.D.

SHAW SCHOOLS

TWELVE DAY AND NIGHT SCHOOLS give Secretarial, Business Administration, Complete Office Training, Stenographic, Commercial, and Primary Accountancy.

THE SHAW CORRESPONDENCE SCHOOL

gives courses in Higher Accounting, Degree Accountancy, Banking, Secretarial, Short Story Writing and Commercial Subjects.

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W. R. Shaw, President C. W. Chant, Vice-President



PRINCIPALS OF COLLEGIATE INSTITUTES, HIGH SCHOOLS, VOCATIONAL SCHOOLS, ONTARIO

Collegiate Institutes are marked C.I.; Vocational Schools are marked V.S., or otherwise indicated; High Schools are those unmarked.

Technical Schools are listed here as Vocational Schools, in accordance with the Schools Act.

Alexandria.....Jas. T. Smith, B.A.	Gananoque.....R. E. Lewis, B.A.	Milverton.....Percy W. Farr, B.A.
Alliston.....H. H. Pearson, B.A.	Georgetown.....J. L. Lambert, B.A., B.T.H.	Mimico.....W. S. Vaughan, B.A.
Almonte.....W. Frank Thom, B.A.	Geraldton.....R. S. Derby, B.A.	Mitchell.....W. I. Carroll, B.A.
Amherstburg.....W. J. K. Sidey, B.A.	Glencoe.....C. G. Yorke, B.A.	Morewood.....Mrs. C. McVicar, M.A.
Arnprior.....A. C. Ward, B.Sc.	Goderich, C.I.....A. R. Scott, B.A., B.P.E.D.	Morrisburg, C.I.....A. D. Lamont, B.A., B.P.E.D.
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MONTREAL CATHOLIC SCHOOL COMMISSION

117 St. Catherine Street West
Post Office Box 476

*Commissioners, Eugène Simard, K.C., General Chairman; Eugène Doucet, V. E. Lambert, John A. Sullivan, K.C., Very Rev. Canon Raoul Drouin, Rev. P. E. Coursol, P.P., Rev. Martin P. Reid, P.P.
Executive Officers—Chairman, Eugène Simard, K.C.; Secretary, Marc Jarry, Treasurer, Romeo Delcourt; Director of Schools, Tréflé Boulanger; Director of Works, J. Albert Bernier.*

PRIMARY SUPERIOR AND HIGH SCHOOLS—BOYS
Chomedey de Maisonneuve, 1820 Morgan Boulevard.
Daniel O'Connell, 3641, Prud'homme Avenue.
Le Plateau, 3700 Calixa-Lavallée Street.
Luke Callaghan Memorial, 5611 Clarke Street.
Saint-Henri, 4105 St. James Street West.
Saint-Stanislas, 1200 Laurier Avenue East.
Saint-Viateur, 7315 de Lanaudière Street.
Ths. D'Arcy McGee, 20 Pine Avenue West.

PRIMARY SUPERIOR AND HIGH SCHOOLS—GIRLS
Esther-Blondin, 4510 St. Emelie Street.
Luke Callaghan Memorial, 5643 Clarke Street.
Marguerite-Bourgeoys, 2040 Plessis Street.
Marie-Anne, 6690, St. Dominique Street.
Marie-Immaculée, 1375 Marie-Anne Street East.
Saint-Alphonse, 8615 Berri Street.
St. Augustine of Canterbury, 5619 Cote St. Antoine Road.
Saint-Edouard, 525 Beaubien Street East.
Saint-Marc, 6465 1st Avenue, Rosemount.
Saint Patrick's, 1095 St. Alexander Street.
Saint-Philomène, 5501 5th Avenue, Rosemount.
Stadacona, 3349 Adam Street.
Ths. D'Arcy McGee, 220 Pine Avenue West.

THE MONTREAL PROTESTANT CENTRAL SCHOOL BOARD

Elementary and High Schools of Montreal, Verdun, Lachine, Montreal West, St. Laurent, Mount Royal, Hampstead, Pointe-aux-Trembles, LaSalle, Ville St. Pierre, Dorval and Montreal North.

*Administration Bldg., 3460 McTavish St.
Governing Body—Mr. W. E. Duntton, Chairman; Director of Education and Secretary-Treasurer, T. Sommerville, M.A.; Chief Education Officer, H. J. C. Darragh, M.A.; Comptroller, L. A. Brooks; Special Officer in Charge of New Buildings, Mr. A. H. Milne, B.Sc., M.E.I.C., P.E.Q.; Chief Purchasing and Maintenance Officer, Leslie W. Inwood; Asst. Purchasing Agent, G. Thom.*

HIGH SCHOOLS

HIGH SCHOOL OF MONTREAL

L. Unsworth, B.Sc., *Rector and Master of the Royal Grammar School.*

HIGH SCHOOL FOR GIRLS

L. Unsworth, B.Sc., *Rector; Miss J. Grace Gardner, B.A., Principal.*

HIGH SCHOOLS

NAMES OF PRINCIPALS

Baron Byng	R. A. Patterson, B.A.
Lachine	Kiel Oxley, B.A.
Montreal West	O. G. Parsons, B.A.
Mount Royal	George Watts, B.A.
St. Laurent	Mrs. M. A. Perry, B.A.
Strathairn	C. B. Ogden, B.A.
The Commercial	F. N. Stephen, B.A.
Verdun	H. E. Grant, M.A.
West Hill	G. H. Heslam, B.A.
William Dawson	Thomas M. Dick, B.A.

ELEMENTARY SCHOOLS

NAMES OF SCHOOLS NAMES OF PRINCIPALS

Aberdeen	D. A. Bates, M.A.
Abuntisc	J. F. Trueman
Alexandra	Thomas Saunders, B.A.
Amherst	Miss M. E. Dickson
Bancroft	John F. Muir, B.A.
Bannantyne	L. Harrison, B.A.
Barclay	R. S. Pibus, B.A.
Berthelet	G. R. Robinson
Britannia	Miss J. Ferguson
Bronx Park	Miss M. Mabe
Cartierville	Miss A. L. Snider
Central Park	G. B. Gagnon, B.A.
Connaught	C. R. Kneeland, B.A.
Cote des Neiges	Miss Helen E. Guiton
Crawford Park	Miss R. E. Hamilton
Crystal Springs	Miss Florence M. Simpson
Delormier	A. P. Stewart, B.Sc.
Devonshire	John Perrie, B.A.
Dorval	Mrs. D. Sutcliffe
Drummond	John A. Webster, B.A.
Dunrae Gardens	Miss P. Bowers, B.A.
Earl Grey	E. G. Lessard, B.A.
Edward VII	H. H. Biggar, B.A.
Elizabeth Ba lantyne	Miss H. McCammon
Fairmont	W. C. R. Anderson, M.A.
George Esplin	H. A. Simon, B.A.
Gilson	Lloyd D. Jack, B.A.
Hamilton Street	Miss Vera B. Gauley
Hampstead	O. L. Brewer
Herbert Symonds	L. C. de Belle, B.A.
Highlands	Miss E. Wheeler
Iona Avenue	D. J. Gulliver, B.A.
Kensington	A. R. Almond, B.A.
LaSalle Road	A. L. Larocque, B.A.
Lewis Evans	B. F. Campbell, B.A.
Lorne	E. L. Hodgson, B.A.
Mac Vicar	Mrs. K. A. Bailey
Maisonneuve	C. J. Fraser
Montreal East	Wm. Kydd, B.Sc. (Agri.)
Montreal North	L. C. Brownlee
Mount Royal	R. F. Anderson, B.A.
Peace Centennial	W. M. Addison, B.A.
Riverside	Scott Kneeland, B.Sc. (Agri.)
Riverview	K. G. Simpson
Rosedale	Miss Dorothea Pickel
Rosemount	Donald T. Watson
Royal Arthur	J. G. Bennett, B.A.
Royal Vale	Miss M. E. Farnsworth
Rushbrooke	Howard H. Cooke
Sarah Maxwell	
Memorial	Peter Austin
Strathmore	Miss M. Kerr
Tetereaultville	Miss M. L. Van Vliet
Victoria	Fred J. Fyles
William Trenholme	Miss Edna H. Moule
Willingdon	Arthur W. Lang, B.A.
Woodland	G. E. Dryburgh, B.A.

Education Officers, J. W. Perks, B.A.; H. G. Hatcher, M.A.; Robert Japp, M.A.; Douglas E. Pope, M.A.

Supervisors—Music, D. M. Herbert, L.R.S.M., Physical Education, J. G. Lang, B.P.E.; French, Miss Evelyn Eaton, B.A.; English and Speech Arts, C. B. Rittenhouse, M.A.; Art, Miss H. M. Buzzell; Home Economics, Miss E. M. Pinel; Industrial Arts, R. L. Guild.

MOOSE JAW SCHOOL DISTRICT No. 1

MOOSE JAW, SASK.

There are three separate Boards, namely: The Moose Jaw Public School Board, City of Moose Jaw Collegiate Board and the Vocational Education Committee.

Chairman of the Boards, A. F. V. Mose.

Superintendent, A. E. Peacock.

Secretary-Treasurer, C. V. Warner.

Offices—Technical High School.

ST. AGNES R.C. SEPARATE SCHOOL DISTRICT No. 22

MOOSE JAW, SASK.

Chairman: Mr. D. Flegel.

Secretary-Treasurer: D. A. Goodine.

Address: 1030 Connaught Ave.

School Principal: Thomas W. McBennett, B.A.

BOARD OF SCHOOL TRUSTEES NEW WESTMINSTER, B.C.

Chairman, A. W. E. Mercer; Superintendent, R. S. Shields; Purchasing Agent, S. R. Bowe; Sec.-Treas., E. N. Chapple; Asst. Sec., J. F. Bradbury.

SCHOOLS

PRINCIPALS

Duke of Connaught High	T. H. Calder
T. J. Trapp Technical	
High	R. B. Vaughan
Lord Lister Jr. High	R. W. Adams
Lord Kelvin Elementary	R. W. Adams
F. W. Howay Jr. High	W. T. Plaxton
John Robson Elementary	W. T. Plaxton
Sir Richard McBride Jr.	
High	R. W. Ashworth
Sir Richard McBride	
Elementary	R. W. Ashworth
Herbert Spencer	
Elementary	O. B. Elliot
Lord Tweedsmuir	
Elementary	P. E. Govier
Queen Elizabeth	
Elementary	R. F. Fine

BOARD OF EDUCATION OSHAWA, ONT.

Chairman, L. M. Souch; Business Administrator and Purchasing Agent, W. Gordon Bunker.

SCHOOLS

PRINCIPALS

Collegiate Inst. and Voc.	Albert E. O'Neill
Albert St.	R. H. Broadbent
Cedardale	E. G. Higgins
Centre St.	A. W. Jacklin
King St.	Miss E. M. Holmes
Mary St.	L. W. Smith
North Simcoe	R. A. Jobb
Ritson	J. C. Fetterly
South Simcoe	W. F. Wendt

CITY OF OTTAWA PUBLIC SCHOOL BOARD OTTAWA, ONT.

OFFICIALS

Chief Inspector, Dr. McGregor Easson; Inspector, Mr. Robert Westwater; Secretary-Treasurer, Gordon E. Haram; Clerk of Supplies, J. C. Allan; School Attendance Officer, J. T. Armstrong; Foreman of Maintenance, Clifford Earl.

SCHOOLS

PRINCIPALS

Borden	Miss M. M. Johnston
Boys' Vocational, (Osgoode)	A. M. Lee
Cambridge St.	Wm. T. MacSkimming
Connaught	John L. MacDonald
Crichton St.	Dr. Carter B. Storr
Devonshire	Thos. A. S. McKee
Elmdale	Geo. Peacock
Elgin	W. Roy Pharaoh
First Ave.	Robert B. Howitt
Girls' Vocational (First Ave.)	Miss Mary Smith
Glashan	C. Bruce Bell
Hopewell Ave.	Wm. G. Strong
Kent St.	Maxwell R. Van Loon
Kent St. Annex	Maxwell R. Van Loon
Lady Evelyn	H. C. Pocock
Mutchmor	Geo. G. Crowskey
Osgoode St.	Percy H. Seymour
Percy St.	M. A. L. Fusee

W. E. Gowling A. K. Bell
Wellington St. R. Ross Forbes
York St. John W. McIntosh

(See also High Schools page 522)

ROMAN CATHOLIC SEPARATE SCHOOL BOARD, OTTAWA

OFFICE: GUYGUES SCHOOL—MURRAY STREET

Chairman, Adélard Chartrand, *Sec'y-Treas.*, Aimé Arvisais; *Supt. of Bldgs.*, J. Alfred Doré; *Attendance Officer*, J. E. Legault; *Inspectors*, C. A. Latour, F. J. McDonald, Falconio Choquette, Adélard Gascon.

BOARD OF EDUCATION PORT ARTHUR, ONT.

Chairman, A. V. Chapman; *Business Administrator*, W. James Griffiths.

SCHOOLS PRINCIPALS

Collegiate Institute H. Gordon Hanley
Vocational School Wilmot L. Rundle
Central School John S. Lowcock
Cornwall School W. S. Waugh
Current River School Claude E. Garton
Oliver Road School Annie MacEwan
Pine St. School Lloyd T. Slichter
Queen Elizabeth School F. Clark MacDonald
Prospect School Vivian Bocking
Shuniah School Wm. A. West
St. James School Herman H. Schmidt

PRINCE ALBERT PUBLIC SCHOOL DISTRICT No. 3

PRINCE ALBERT, SASK.

Chairman, L. K. Bradbury.
Secretary-Treasurer, A. W. Pechey.
Offices, Room 12, Masonic Temple, Prince Albert, Sask.

PRINCE ALBERT CATHOLIC SEPARATE SCHOOL DISTRICT No. 6

PRINCE ALBERT, SASK.

Chairman, J. M. Longpré
Secretary-Treasurer, J. S. Casgrain.

SCHOOLS PRINCIPALS

St. Paul Sr. Mary St. Marcien
St. Mark School Mr. J. J. Rieter

PRINCE ALBERT COLLEGIATE INSTITUTE BOARD

Chairman, G. H. Whitter; *Secretary-Treasurer*, Mr. A. W. Pechey, Masonic Temple Building, Prince Albert, Sask.

THE BOARD OF ROMAN CATHOLIC SCHOOL COMMISSIONERS OF THE CITY OF QUEBEC

President, Hon. Cyrille-F. Delâge, N.P.; *Commissioners*, W. J. Whelan, Raymond Cossette, N.P., L.-J.-S. Deschamps, M. l'abbé Edg.-Ernest Martel, M. l'abbé Joseph Ferland, Rév. Père Albert, o.f.m. cap.; *Secretary-Treasurer*, Eugène Huot.

PROTESTANT BOARD OF SCHOOL COMMISSIONERS OF QUEBEC CITY

QUEBEC CITY

Chairman, W. Q. Stobo; *Vice-Chairman*, R. F. Cream; *D. Marsh*, T. H. Dunn, Col. J. V. Boswell, Jeffery T. Martin; *Sec.-Treasurer*, H. H. Smith, 75 Belvedere Road, Quebec.

QUEBEC HIGH SCHOOL

75 Belvedere Road, Quebec, Que.

Principal, D. S. McMullan, B.A., M.S.Ed.

ST. GEORGE'S SCHOOL
and LIMOULOU SCHOOL

Principal, Miss H. S. Sinclair,
283 St. Cyrille Street, Quebec, Que.

REGINA PUBLIC SCHOOL BOARD

REGINA, SASK.

Chairman, Mr. W. O. Longworthy.
Superintendent, G. McDonald, B.A., B.Paed.; *Sec.-Treas.*, W. G. Hamilton.

PUBLIC SCHOOLS

PRINCIPALS

Albert C. H. Koester, B.A.
Benson G. A. Rogers, B.A.
Connaught J. McDermid, B.A.
Davin J. W. Paul, B.A., M.A., (Ed.)
Haultain S. D. Shaw, B.A.
Herchmer B. R. Heath, B.A.
Imperial E. D. Walker
Innismore B. Pulling
Kitchener A. W. Pickard, B.A.
Lakeview N. S. MacMath, B.A.
Lorne I. Adair
Strathcona E. L. Drewry, B.A., B.Ed.
Thomson W. C. How, B.A., B.Paed.
Victoria F. G. Wilkinson
Wetmore N. D. Detwiler, B.A.

REGINA COLLEGIATE INSTITUTE BOARD

Chairman Collegiate Board, Mr. Robert Usher; *Chairman Vocational Educational Committee*, Mr. J. Arch McLeod, B.A., LL.B., B.Paed.; *Secretary-Treasurer*, Mr. S. H. Wilcox; *Assistant*, Mrs. Violet-Jean McClocklin.

Principals—*Balfour Technical School*, T. H. Cowburn, B.A., B.Ed.; *Central Collegiate Institute*, Mr. T. W. Hunt, B.A., B.Ed.; *Scott Collegiate Institute*, N. G. Reid, B.A.

ST. BONIFACE SCHOOL DISTRICT NO. 1188 ST. BONIFACE, MAN.

Chairman, J. A. Marion; *Sec.-Treas.*, Louis Be-tournay.

SCHOOLS

PRINCIPALS

St. Joseph's Collegiate
Institute (Girls) Rev. Sr. Arthur-Marie
Provencher School
(Boys) Dr. W. P. Moran, S.M.

BOARD OF EDUCATION ST. CATHARINES, ONT.

Chairman, Wm. Kerr; *Superintendent*, M. F. Pummell; *Purchasing Agent and Sec.-Treas.*, C. T. McBride.

SCHOOLS

PRINCIPALS

Collegiate Inst. and Voc.
School Wesley J. Salter
Alexandra James F. Gracey
Edith Cavell Leslie Austin
Central Samuel McMullen
Connaught Walter E. Thompson
Court Street Mrs. H. A. Baumann
Glen Ridge Dorothy M. Moote
Memorial Thomas E. Orr
Prince of Wales Keith G. Glass
Queen Elizabeth Fred O. McQuiggin
W. J. Robertson Charles T. Herr
St. Andrew's Ward Georgena McCall
St. Paul's Ward Wesley Nunnemaker
Victoria A. A. Morrison

THE BOARD OF SCHOOL TRUSTEES AND VOCATIONAL COMMITTEE OF SAINT JOHN, N.B.

Chairman, W. Arthur I. Anglin, K.C.; *Superintendent*, W. H. MacKenzie, M.A., Ed.D.; *Assistant Superintendent*, L. P. McMurray, B.A.; *Secretary*, Mr. Frank Christiansen; *Director, Vocational School*, Mr. W. B. Main, B.A.; *Principal High School*, A. T. G. Harrison, B.A., B.Paed.; *Buildings Inspector*, Mr. L. McElmon; *Guidance Supervisor*, Travis Cushing.

SASKATOON SCHOOL DISTRICT No. 13

321-21st St. East

SASKATOON

Chairman, W. E. Brunskill.

Superintendent, C. A. Oulton, M.A., LL.D.

Secretary-Treasurer, Edward Wedge, B.Acc.

There are 15 Public Schools in Saskatoon.

SASKATOON COLLEGIATE INSTITUTE BOARD

Chairman, W. W. Ashley.

Secretary-Treasurer and Business Address same as above.

COLLEGIATE INSTITUTES **PRINCIPALS**
 Bedford Road.....James R. MacKay, B.A.
 City Park.....R. N. Anderson, B.A.
 Nutana.....Geo. A. Bonney, M.A.
 Technical.....Robt. McGregor, B.A., B.Ed.

ST. PAUL'S R.C. SEPARATE SCHOOL
DISTRICT NO. 20
 P.O. Box 725
SASKATOON, SASK.

Chairman, M. C. Geary.
Superintendent, E. D. Feehan, B.A.
Secretary-Treasurer, J. B. Wedge.

BOARD OF EDUCATION
SAULT STE. MARIE, ONT.

Chairman, H. L. Trites; Director of Education, L. J. Boyce, B.A., B.Paed.; Sec.-Treas. and Purchasing Agent, Miss M. Towers.

SCHOOLS	PRINCIPALS
Collegiate Institute.....	Thomas R. Bowman
Vocational School.....	Arthur D. Hone
Alex Muir.....	R. MacLeod
Bay View.....	H. MacDonald
Campbell.....	A. R. Priddle
Central.....	C. A. Bell
Cody.....	H. Terryberry
David Kyle.....	R. H. Dunn
Edith Cavell.....	S. F. Howe
King Edward.....	R. M. Rogers
King George.....	E. Sand
McFadden.....	C. W. Hawkins
Queen Elizabeth.....	J. C. Agnew
Wm. Merrifield V.C.....	A. S. Upper

BOARD OF PROTESTANT SCHOOL
COMMISSIONERS
SHERBROOKE, QUE.

Chairman, Jas. H. Wark; Superintendent, W. W. Gibson; Sec.-Treas., Geo. E. Ewing.

SCHOOLS	PRINCIPALS
High School.....	W. W. Gibson
Mitchell.....	D. L. Bornhold
Lawrence.....	Miss V. J. Hatch
East Ward.....	Miss B. Bryce

PUBLIC AND HIGH SCHOOL BOARDS
SUDBURY, ONT.

PUBLIC SCHOOL BOARD

Chairman, Lorne Fowler; Sec.-Treas., Joseph Fowler.

SCHOOLS	PRINCIPALS
Alexander.....	A. T. Grieve
Central.....	J. A. Carlaw
College St.....	W. P. Kedey
Elm St.....	M. F. Watson
King George VI.....	W. M. Watt
Lansdowne.....	W. R. Edgar
Wembley.....	H. A. Christie

HIGH SCHOOL BOARD

Chairman, Dr. M. V. J. Keenan; Purchasing Agent, J. G. Lowe; Sec.-Treas., J. G. Lowe; Principal, High School, Edwin J. Wiley; Principal, Technical School, L. E. Roy Stephens.

THE BOARD OF SCHOOL COMMISSIONERS
SYDNEY, N.S.

Chairman, D. J. McLean, Mayor.
Supervisor, A. W. Woodill.
Assistant Supervisor, D. J. Purcell.
Secretary, James McDonald.
Treasurer, D. J. O'Connell.
Address, City Hall.

CATHOLIC SCHOOL COMMISSION
THREE RIVERS, QUE.

Chairman, M. Sylvio Carignan; Sec.-Treas., M. J. U. Grégoire.

SCHOOLS	PRINCIPALS
Académie de la Salle.....	Rév. Frère Mauréle
Ecole St. Paul.....	Rév. Frère Thomas
	D'Aquin
Ecole St. Patrice.....	Rév. Soeur Ste. Catherine
	de Suède
Ecole St. Louis de	
Gonzague.....	Rév. Soeur Marie de Liesse

PROTESTANT BOARD OF SCHOOL TRUSTEES
THREE RIVERS, P.Q.

Chairman, C. G. Mills; Purchasing Agent, Dick Stevenson; Sec.-Treas., Dick Stevenson; Principal, High School, J. A. B. McLeash.

PUBLIC SCHOOL BOARD
TIMMINS, ONT.

Chairman, Mr. B. W. Hardy; Secretary, F. N. Springham.

SCHOOLS	PRINCIPALS
Central.....	W. H. Eastman
Mattagami.....	R. R. Beattie
Moneta.....	Miss F. MacDonald
Birch Street.....	S. M. Robinson

TORONTO BOARD OF EDUCATION

155 COLLEGE ST.

Business Administrator and Sec.-Treasurer, C. Harvey R. Fuller, B.A. Sc.
Director of Education, C. C. Goldring, M.A., D.Paed.
Inspectors—See page 523.
Solicitor, D. Hillis Osborne, B.A., K.C.
Assistant Secretary, A. V. Ackehurst.
Deputy Business Administrator and Head of Accounting Dept., Albert Hodgins.
Supt. of Purchasing and Supplies, A. H. Gilley.
Chief Architect, C. E. C. Dyson.
Supt. of Maintenance, H. E. Ethell.

PUBLIC SCHOOLS

NAME OF SCHOOL	PRINCIPAL
Adam Beck.....	Joseph R. Boyd
Alexander Muir.....	John B. Davies
Allenby.....	H. Kerruish
Annette Street.....	Reg. Canning
Balmy Beach.....	J. M. McEachern, B.A.
	B.Paed.
Bedford Park.....	R. C. Cameron, B.A.,
	B.Paed.
Blythwood.....	Clare R. Fallis.
Bowmore Road.....	G. K. Fraser.
Brant Street.....	Miss M. A. Robinson, B.A.,
	B.Paed.
Brock Avenue.....	Thos. H. W. Martin, B.A.,
	D. Paed.
Brown.....	J. M. Brown
Bruce.....	W. E. Fritz, B.A., B.Paed.
Charles G. Fraser.....	F. H. Atkinson, B.A.
(Manning Ave.)	
Church Street.....	H. L. Martyn, B.A., B.Paed.
Clinton Street.....	W. E. Austin
Coleman Avenue.....	Frances M. Chassels
Cottingham Street.....	G. A. Knott
Davenport Rd.....	E. W. Hancock, B.A.
Davisville.....	Jas. A. Code, B.A., B.Paed.
Dear Park.....	G. H. Gilson, B.A.
Dewson Street.....	R. W. Coulson, B.A.
Dovercourt.....	A. C. Hunter, B.A., B.Paed.
Dufferin.....	T. Edward Daniel, B.A.
Duke of Connaught.....	G. H. Riddolls, B.A., B.Paed.
Duke of York.....	L. W. Goldring, B.A.,
	D. Paed.
Earl Beatty.....	L. H. Stiver, B.A.
Earl Grey.....	C. M. Rawson
Earl Haig.....	F. W. McColl, B.A.
Earls Court.....	J. A. Cameron, B.A.
Eglinton.....	N. A. Sweetman, B.A.,
	B.Paed.
Essex Street.....	H. L. Matthews, B.A.
Fern Avenue.....	Irvine B. Perkin, B.A.
Frankland.....	Thomas I. Davis
General Mercer.....	F. A. McEwen, B.A.
Givins Street.....	C. W. Maedel, B.A.,
	B.Paed.
Gledhill Ave.....	C. W. Scott, B.A., B.Paed.
Grace Street.....	E. Frank Brooks
Hester How.....	S. Mary Hill
Hillcrest.....	P. C. Allen, B.A., B.Paed.,
Hodgson.....	E. V. Pollard, B.A.
Howard.....	M. W. Long
Hughes.....	H. E. Carbin, B.A., B.Paed.
Huron Street.....	M. C. Hart, B.A.
Indian Rd. Crescent.....	E. T. Barnes
Island.....	G. K. Fraser
Jesse Ketchum.....	W. F. Kirk, B.A., B.Paed.
John Fisher.....	W. Roy Kingston.

NAME OF SCHOOL	PRINCIPAL
John Koss Robertson.....	M. W. Nichol, B.A.
John Wanless	A.S. McKinlay, B.A., B.Paed.
Keele Street	R. A. Stewart
Kent	R. W. Nicholson, B.A., B. Paed.
Kew Beach.....	Howard W. Welsh, B.A.
Kimberley St.....	N. L. Pollard B.A.
King Edward	H. F. Gulston
Lansdowne	A. F. McNabb, B.A., B. Paed.

Leslie Street	M. McIver
Maurice Cody.....	M. E. Steele, B.A.
McMurrich	N. W. MacCallum
Morse Street.....	W. J. Duncan, B.A.
Niagara Street.....	A. H. Cowie, B.A., B. Paed.
Norway.....	Chas. Manders, B.A.
Ogden.....	H. R. Kilty, B.A.
Orde street.....	Herman McIntosh, B.A., D. Paed.

Oriole Park	E. J. Westover
Palmerston Avenue.....	R. K. Hall, B.A.
Pape Avenue.....	J. T. Russell, B.A., B. Paed.
Park	Elmer Sager, B.A., B. Paed.
Parkdale	Arthur Slater, B.A., B. Paed.

Pauline Ave.....	E. J. Billings
Perth Avenue.....	O. O. Worden, B.A., D. Paed
Queen Alexandra	Waddington Mason
Queen Victoria.....	John R. Biggart, B.A., B. Paed.

Regal Road.....	D. S. Macpherson, B.A.
Roden	C. C. Swain, B.A., B. Paed..
Rose Avenue	A. A. Mason, B.A.
Rosedale	L. Newton, B.A.
Runnymede.....	W. E. Hartwick, B.A.
Ryerson.....	D. M. Davidson, B.A., B. Paed.

Sackville Street.....	Edith Madden
St. Clair Avenue.....	F. G. Tobias, B.A.
Shirley Street.....	W. L. Walling, B.A.
Wellesley.....	Harvey K. Maurer
Whitney	W. L. Bryan
Wilkinson.....	Chas. E. Manning, B.A.
Williamson Road.....	Clarence A. Vickery, B.A.
Winchester Street.....	John G. Simpson, M.A., B. Paed

Withrow Avenue.....	John A. Barr
High Park Forest School.....	Garnet Macklin, O.B.E., B.A.

Hospital for Sick Children.....	F. G. Tobias, B.A.
Children's Shelter.....	F. G. Tobias, B.A.
Home for Incurable Children.....	Harvey K. Maurer

Hospital for Convalescent Children.....	W. Roy Kingston
Malton School.....	F. G. Tobias, B.A.
Part time Classes (under Adolescent Act)	James Watt.

Loyal True Blue and Orange Orphanage.....	Murray E. Steele, B.A.
Royal Ontario Museum.....	Lillian J. Payne, B.A., B. Paed.
Art Gallery of Toronto.....	Margaret E. Wilson.

COLLEGIATES AND HIGH SCHOOLS

See page 522.

TORONTO TECHNICAL SCHOOLS

CENTRAL TECHNICAL SCHOOL, Lippincott and Harbour
Streets—Principal, James Gillespie, B.A. Sc., B. PaedDANFORTH TECHNICAL SCHOOL, Greenwood Ave.
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VILLAGE DES PERES (LAC ST. JEAN) P.Q.

Under the direction of the personnel of the Monastery of Notre Dame de Mistassini.

Principal, Rev. Father Gaëtan O.C.R.

The scholastic buildings were destroyed by fire on July 19th, 1946 and have not yet been rebuilt—(Dec. 1947).

JUNIORAT DES PERES MONTFORTAINS

SEMINAIRE MONTFORTAIN

PAPINEAUVILLE, QUE.

Affiliated to l'Université Laval

Superior, Rev. Father H. M. Guindon.

SEMINAIRE DU SACRE-COEUR

(Oeuvre des Vocations Tardives)

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Supérieur, M. l'abbé Rosaire Nadeau.

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COLLEGE SERAPHIQUE

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JUVENAT DES PERES REDEMPTORISTES

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Supervisor, M. l'abbé Léon-N. Lessard, L.Ph.

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DE MONTREAL

116, RUE NOTRE-DAME OUEST

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College Catholique de Gravelbourg, Sask.

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College of Optometry of Ontario

140 St. George Street, Toronto 5, Ont.

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Lecturers and Demonstrators, F. J. Conboy, D.D.S.; B. B. Sparks, M.D.; E. F. Attridge; H. A. Stein; Allan M. Slater; E. J. Fisher, B.A.; Robert J. Broad; Carsten Glahn; Kenneth G. Henders; W. H. Landon; H. C. Thompson; R. E. White; George A. Bartlett; H. R. Kirkconnell; F. H. Buck, B.Com., C.A.; F. E. LaBrie, B.A., LL.B., LL.M.

College du Sacre-Coeur, Sudbury, Ont.

(Roman Catholic)

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College Sainte-Anne, Church Point, N.S.

(Roman Catholic)

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Concordia College, Edmonton, Alta.

(A residential high school and junior college of the Missouri Synod of the Lutheran Church)

Principal, Rev. A. H. Schwermann, B.A., B.Ed., D.D., Religion, English; Professors, A. Guebert, Social Studies, Humanities, Latin; J. H. Herrillers, B.A., Mathematics, Sciences; A. R. Riep, German, Greek; H. F. Witte, English, Sciences; Rev. J. E. Herzer, Assistant Instructor.

Schools for the Deaf, Mute or Blind

According to the census of 1941, there were then in Canada; 9,982 blind persons, 7,194 deaf mutes.

ALBERTA

There are no schools under the jurisdiction of the Department of Education. The Government, through the Education Department, arranges for the education of deaf and blind children in other provinces.

The Department of Education pays grants to assist School Boards with the operation of sight saving and hard-of-hearing classes.

There is a private school in Calgary for speech-handicapped children. The Montessori School, Principal, Mrs. Margaret Potts, 3236-7th St. West.

BRITISH COLUMBIA

PROVINCIAL SCHOOL FOR THE DEAF AND THE BLIND, 4100 West 4th Ave., Vancouver, B.C. Superintendent, C. E. MacDonald, LL.B., B.S., LL.D.

MANITOBA

WINNIPEG DAY SCHOOL FOR THE DEAF at Wolsley School, Winnipeg, Man. Principal: Miss Betty A. Nicks. The Manitoba country children are at the Saskatchewan School for the deaf; the Alberta children at The Mackay School in Montreal.)

The Department of Education operates two day classes at the Margaret Scott School, Winnipeg, for blind children who for various reasons prefer to stay in Manitoba; other blind children are sent to the Ontario School for the Blind.

NEW BRUNSWICK

Provision is made for the education of Deaf, Mute and Blind children of New Brunswick at approved Institutions outside the Province.

The cost of such Education is borne in equal parts by the provincial government and the County in which the student concerned is a resident.

NOVA SCOTIA

SCHOOL FOR THE DEAF, Gottingen St., Halifax
Principal: Karl C. Van Allen, B.A., B.Paed.

HALIFAX SCHOOL FOR THE BLIND, Murdoch Square, Halifax, N.S. Superintendent: Mr. C. R. K. Allen.
Principals:—Literary Dept., S. R. Hussey, Music Dept., Miss MacNeill, Boys' Manual Training Dept., Miss B. M. Kerr. Girls' Manual Training Dept., Miss R. Ward.

ONTARIO

ONTARIO SCHOOL FOR THE BLIND, BRANTFORD
(Under the Minister of Education)

Principal, H. J. Vallentyne; Bursar, G. H. Ryer-son; Medical Officer, Dr. Jno. A. Marquis; Oculist, Dr. N. W. Bragg; Matron, Margaret Milne; Literary Staff, W. H. Little, Miss Esther Murray, Mr. Arthur Heale, Miss Barbara Whitla, Mrs. R. Troughton, A. Hodge, Jean E. Babb (Kindergarten), Mrs. E. Whittle; Music Staff, Mr. George A. Smale, Miss Z. Perry, Miss Eleanor Edmondson, Mrs. F. Lord; Piano Tuning Instructor, Jas. D. Ansell; Instructress—Household Science, Miss Margaret Masters; Knitting and Weaving, Miss Agnes MacGillivray; Trained Nurse, Anna Cook; Physical Instructor, Mr. P. King; Manual Training Instructor, Mr. R. Troughton; Boys' Supervisor, Mr. D. Coutts; Typewriting, Miss V. Kellett. Girls' House Mother, Mrs. Mary Millar; Boys' House Mother, Mrs. Florence Hingley.

ONTARIO SCHOOL FOR THE DEAF, BELLEVILLE
(Under the Minister of Education)

Superintendent and Principal, W. J. Morrison, B.A., B.Paed.; Directress of Professional Training, Miss C. Ford; Physician, R. W. Tennant, M.D. Bursar, C. B. McGuire.

PRINCE EDWARD ISLAND

Deaf, mute and blind children in P.E.I. are maintained at schools in Nova Scotia.

PROVINCE OF QUEBEC

The following include all the Quebec schools for the deaf, mute or blind that are recognized by the Department of Education.

MACKAY INSTITUTION FOR PROTESTANT DEAF-MUTES, 3544 Derarie Blvd., Montreal. Principal—M. S. Blanchard. Matron—..... Engineer—C. B. Foster.

CATHOLIC SCHOOL FOR THE DEAF, 7400 St. Lawrence Boulevard, Montreal. Superior—Rev. Lucien Pagé, c.s.v. Prefet of Studies—Rev. Joseph Paquin.

THE ORDER OF PROVIDENCE INSTITUTE FOR THE DEAF, MUTE AND BLIND (Institution des Sourdes-Muettes), 3725 St. Denis St. Montreal. Principal—M. l'Abbé G. Hébert. Assistant-principal—M. l'Abbé J.-A. Aubin.

NAZARETH INSTITUTE FOR THE YOUNG BLIND, 1460 Chemin Côte St.-Michel, Montreal. Superior—Sister A. Désilets.

MONTREAL ASSOCIATION FOR THE BLIND, Manager, T. R. Fenton. School at 7010 Sherbrooke St. West. Montreal. Principal, J. T. Heggie, M.A. Industrial Home and Office at 6980 Sherbrooke St., West.

SASKATCHEWAN

SCHOOL FOR THE DEAF, Saskatoon. Superintendent—A. Clare Hume, B.A., B.Ed.

There is at present no school for the blind, but the government arranges for the education of blind children in Ontario.

The Frontier College

(Founded 1900, Dominion Charter, 1928)

CROWN OFFICE BUILDING, TORONTO

Principal and Director of Instructors, E. W. Brad-wid, M.A., Ph.D.

Officers: R. W. Collins, B.A., Representative; Jessie Lucas, B.A., Secretary; C. G. D. Longmore, B.A., Supervision and Maintenance.

Holy Heart Seminary, Ha'ifax, N.S.

Rector, Rev. P. J. Skinner, C.J.M., Ph.L.; Holy Scripture, Rev. H. Cormier, C.J.M., Th.L., S.S.L.; Dogmatic Theology, Rev. J. Leblanc, C.J.M., D.D.; Rev. F. d'Entremont, C.J.M.; Moral Theology, Rev. P. J. Skinner, C.J.M., Ph.L.; Rev. C. Aucoin, C.J.M., J.C.L.; Rev. H. Cormier, C.J.M., S.Th.L., S.S.L.; Church History, Rev. F. Tresselt, C.J.M.; Canon Law, Rev. C. Aucoin, J.C.L.; C.J.M.; Rev. F. d'Entremont, C.J.M.; Liturgy, Rev. H. Bignon, C.J.M., D.D.; Pastoral Theology, Rev. F. Tresselt, C.J.M., Ph.D.; Bursar, Rev. J. Doucet, C.J.M.

Huron College, London, Ont.

(Anglican)

Administrative Staff—Principal and Dean, Rev. A. H. O'Neil, M.A., D.D.; Registrar and Bursar, Rev. T. M. B. Parker, M.A., B.D.; Dean of Residence, Rev. Handley Perkins, B.A.; Matron, Mrs. A. Wood-ward, B.A.; Principal's Secretary, Miss R. E. David. Lecturing Staff—Professor of Divinity, Rev. A. H. O'Neil, M.A., D.D.; Instructor in Biblical Greek and Religious Education, Rev. T. M. B. Parker, M.A., B.D.; Instructor in New Testament, Rev. R. P. D. Hurford, B.A., D.D.; Lecturer in Church History and Rural Problems, Rev. M. A. Garland, M.A.; Lecturer in Homiletics and Pastoral Theology, Rev. Canon A. A. Trumper, L.Th.; Lecturer in Vocal Expression and Church Music, Mr. C. G. Lethbridge; Lecturers in Old Testament, Rev. R. R. Latimer, M.A., Rev. C. V. McLean, Ph.D.; Lecturers in Church History, Rev. C. H. James, B.D., Rev. T. D. Lindsay, B.D.

King's College School, Windsor, N.S.

Headmaster, Lt.-Col. J. A. Hebb, B.A.; Senior Assistant Master, John S. Erskine, M.A.; Masters, Rev. J. F. Rudderham, B.A., B.D., Norman Cuthbertson, B.Sc., Roderick Fredericks, M.A., H. S. Dalton; Assistant Teacher, Mrs. N. Cuthbertson; Physical Director, John Primrose; Music Master, D. H. Forbes, Mus.A.; Bursar, Miss L. M. Estabrooks.

Knox College, Toronto

(Presbyterian)

Principal and Professor of Church History, etc., Rev. W. W. Bryden, M.A., D.D. Professor Systematic Theology, Rev. David W. Hay, M.A. Professor of Old Testament, Rev. D. K. Andrews, M.A., Ph.D. Professor of New Testament, Rev. J. S. Glen, M.A., B.D., Ph.D. Professor of Philosophy of Religion and Christian Ethics, Rev. D. V. Wade, M.A., Ph.D. Acting Bursar and Secretary to Principal, Miss J. K. Tait. Librarian, W. H. Sandham.

Lakefield Preparatory School, Lakefield, Ont.

BOARDING SCHOOL FOR BOYS

Headmaster, G. Winder Smith, B.A.; Assistant Headmaster, W. E. Rashleigh, B.A.; Master in Charge of Junior School, H. F. Ketchum, B.A.; Secretary-Treasurer, Mrs. G. Robinson; Matron, Miss O. M. Perry; Physician, Dr. A. Fraser.

Laval Normal School, Quebec

Principal, Chan. J. J. Dubé, d.Th.; Assistant, Rev. J. Mathieu; Regents, Rev. Rosaire Couture, Rev. Jean-Marie Leblond, Rev. Eugène Tanguay; Professors, J. H. Jobin, Z. L. Tousignant, J. P. Garneau, Roch Létourneau, Eng. Badeau, P. P. Magnan, Lucien Gravel, Henri Gagnon, Jean Soucy, Maurice Barbeau, Henri Jolin, Paul Emile Drolet, Jacques Mordret.

Lorne Park College

PORT CREDIT, ONT.

Principal, Rev. R. B. Warren, B.A.

(School maintained by the Free Methodist Church)

Lower Canada College, Montreal

4090 ROYAL AVENUE

Headmaster, D. S. Penton, B.A.; *Bursar*, Mrs. M. M. Sims; *Matron*, Miss I. Symonds.

Luther College of Regina

Dewdney Ave. and Royal St., Regina, Sask.
(Controlled by the American Lutheran Church).

Director of the College, Rev. Rex Schneider, M.A., LL.D.; *Classics*, German, *Religious Education*, Rev. H. Schmidt, B.A.; *Mathematics*, *Treasurer*, *Registrar*, Rev. L. Pfugger, M.A.; *Physics*, *Mathematics*, A. J. Pyke, Ph.D.; *English*, *Dean of Men*, Frederick Wagner, M.A.; *English*, *Lawrence Mang*, B.A.; *French*, Miss Gladys Christie, M.A.; *Dean of Women*, Emilie Walter, B.A.; *Chemistry*, *Physics*, Paul Liefeld, M.S.; *Languages*, *History*, Henry Ast, M.A.; *Mathematics*, Blake Carson, B.A.

Piano, Miss Ruth Tecklenburg, A.T.C.M.
College Pastor, Rev. Don Voigts; *College Physician*, E. K. Sauer, B.A., M.D.

The Lutheran College and Seminary

(Affiliated with University of Saskatchewan.)

SASKATOON, SASK.

President and Dean, Rev. N. Willison, B.A., B.D., S.T.M., Litt.D., D.D.; *Professors*, Rev. E. Goman, B.A., M.A., B.D., S.T.M., S.T.D., Rev. Conrad Kleiner, D.D.; Rev. J. R. Lavik, M.A., D.D.; Rev. Olaf Storaasli, Th.M., S.T.D.; Rev. Gilbert T. Monson, B.A., B.D., Th.M.

Saskatchewan Lutheran Bible Institute, Outlook, Sask.

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The Manitoba Law School, Winnipeg

(The University of Manitoba and The Law Society of Manitoba)

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Recorder, H. N. Streight, LL.B.

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(Affiliated with Dalhousie University)

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201 Morris Street

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Montreal Diocesan Theological College (Anglican)

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Registrar, Dr. Howard.

Moose Jaw Bible School

MOOSE JAW, SASK.

Principal, Rev. M. C. Miller, B.A.
(School maintained by the Free Methodist Church)

Mount Allison Academy and Commercial College

SACKVILLE, N.B.

(UNITED CHURCH)

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FACULTY

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Registrar, W. G. M. Rae; *Dean of Women*, Joy Vickery, B.Sc.; *Physical Training and Dean of Men*, L. H. Siddons, M.B.E.; *House Physician*, Dr. G. D. Stanley; *Matron and Dietitian*, Mrs. Ida Orr.

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New Brunswick Teachers' College

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M.A.; *French Literature, Reading*, Henri Albert, M.A.; *Art and English Language*, Donald Jeffries, M.A.; *French Language, English Language*, Violette Comeau; *Natural Science, Supervisor of Rural Demonstration Schools*, M. B. Moore, M.A., B.S.A.; *Library Science, Librarian*, J. Elaine Malloy, B.A., M.Sc. (Lib.); *Music*, W. J. Smith, A.R.C.O.; *Music, Physical Education*, Dorothy Argue, M.A., A.T.C.M.; *Home Economics*, Beatrice Mahoney; *Manual Training, Handicraft*, B. B. Barnes; *Health*, Muriel Hunter, R.N.; *Principal of Model School, Grades 7 and 8*, E. A. Skene, M.A.; *Grades 5 and 6*, Mrs. Helen Millar; *Grades 3 and 4*, Miss Christine Sansom; *Grades 1 and 2*, Mrs. Verna Hoyt; *Secretary to Principal*, Mrs. Joyce Hill.

Nova Scotia Technical College

HALIFAX, N.S.

President, Alan E. Cameron, D.Sc.; *Supervisor of Stores and Accounts*, R. B. Campbell; *Registrar*, Miss F. E. O'Brien; *Librarian and Curator of the Museum*, D. K. Crowdis.

Ontario College of Pharmacy, Toronto

46 GERRARD ST. EAST

(Affiliated with University of Toronto)

Council President, O. M. Mitchell, Toronto.

Vice-President, P. T. Moiseley, Phm.B., Timmins.

Registrar-Treasurer, H. M. Corbett, Phm.B., Toronto.

Faculty—Dean and Professor of Pharmacy, R. O. Hurst, Phm.B.; *Professors: Chemistry*, L. J. Rogers, B.A.Sc., M.A., F. E. Beamish, M.A.; *Pharmacology*, J. K. W. Ferguson, M.A., M.D.; *Hygiene*, D. T. Fraser, M.C., etc.; *Materia Medica and Pharm. Chem.*, F. N. Hughes, Phm.B., B.S. in Phar., M.A.; *Assoc. and Asst. Professors: Chemistry*, F. R. Lorriman, M.A., Ph.D.; *Hygiene*, F. O. Wishart, M.A., M.D.; *Botany*, A. J. V. Lehmann, M.A., D. H. Hamly, M.A., Ph.D.; *Instructors: Pharmacy*, W. J. Macted, Phm.B., B.S.P., S. C. K. Hsieh, B.Sc.; *English*, W. Watson, M.A.; D. G. Pitt, B.A., Miss S. Campbell.

Ontario Veterinary College, Guelph, Ont.

UNDER THE CONTROL OF THE DEPARTMENT OF AGRICULTURE
AFFILIATED WITH THE UNIVERSITY OF TORONTO.

Principal, A. L. MacNabb, D.V.M., D.V.Sc.; *Registrar*, L. Stevenson, B.S.A., D.V.M., M.S.
W. J. R. Fowler, V.S., B.V.Sc., D.V.M.; R. A. McIntosh, B.V.Sc., M.D.V.; F. W. Schofield, V.S., D.V.Sc.; V. R. Brown, D.V.M.; B. J. McSherry, D.V.M.; J. P. W. Gilman, B.V.Sc.; T. L. Jones, B.V.Sc., M.Sc., C.S.I.; A. F. Bain, B.V.Sc.; J. S. Glover, V.S., D.V.M.; D. L. T. Smith, B.V.Sc.; J. D. Schroder, D.V.M.; C. A. V. Barker, B.V.Sc., C.S.I., M.Sc.; J. A. Henderson, B.V.Sc., M.S.; G. Cairns, D.V.M., M.R.C.V.S.; F. J. Cote, V.S., D.V.M.; H. T. Batt, M.V.Sc., M.S., D.V.Sc., Ph.D.; A. A. Kingscote, V.S., D.V.Sc.; A. H. Kennedy, B.S.A., V.S., D.V.Sc., D.V.M.; N. A. Fish, D.V.M., D.V.P.H.; A. G. Stewart, M.A.; D. A. Barnum, D.V.M.; J. H. Ballantyne, D.V.M., G. K. Boyce, D.V.M., G. Lambert, D.V.M., J. MacGregor, D.V.M. Also part-time lecturers.

Oshawa Missionary College

OSHAWA, ONT.

(Seventh Day Adventist)

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	9 months to Sept. 30 1947	9 months to Sept. 30 1946	Year 1945	9 months to Sept. 30 1947	9 months to Sept. 30 1946	Year 1945
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N.W.T. and Yukon.....			129			120
Provinces.....	27,005	23,390	34,333	21,696	19,128	25,136
Municipalities.....	26,737	23,222	32,796	21,440	18,975	23,637
Metropolitan Areas.....	14,865	11,624	17,865	11,353	9,420	12,337
Other Urban.....	9,819	9,660	11,076	8,090	7,703	7,679
Other Rural.....	2,053	1,938	3,855	1,997	1,852	3,621
Unorganized Areas.....	268	168	1,537	256	153	1,499
Prince Edward Island.....	54	10	69	45	7	33
Nova Scotia.....	433	717	1,074	398	561	967
New Brunswick.....	555	464	838	471	406	709
Quebec.....	6,626	5,114	10,397	3,786	3,174	5,646
Ontario.....	8,625	8,317	10,741	7,400	7,274	8,448
Manitoba.....	2,286	1,796	1,704	2,072	1,440	1,393
Saskatchewan.....	1,382	1,445	1,572	1,196	1,332	1,279
Alberta.....	2,160	2,004	2,151	2,058	1,831	1,668
British Columbia.....	4,884	3,523	5,787	4,270	3,103	4,993

SOURCE: Housing Statistics published by Public Finance Branch. ¹Excludes summer cottages.

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CIVIL SERVICE FEDERATION OF CANADA

Dominion Headquarters, 709 Blackburn Building, Ottawa, Ont. *President*, F. W. Whitehouse, Ottawa, Ont.; *Secretary*, G. Theriault, *Treasurer*, H. A. Parker.

The following are national organizations of the Federal public service which are affiliated to the above; there are also many local affiliated associations.

CIVIL SERVICE ASSOCIATION OF OTTAWA

709 Blackburn Bldg., Ottawa

President, R. H. Taber, Labour, Ottawa; *Secretary*, R. W. Bell, 709 Blackburn Bldg., Ottawa.

CUSTOMS AND EXCISE OFFICERS' ASSOCIATION

National President, Mr. A. G. Ross, Box 2333, Place D'Armes Branch, Montreal, P.Q.
National Secretary-Treasurer, Mr. J. H. Wood, Box 201, Ottawa.

FEDERATED ASSOCIATION OF LETTER CARRIERS

Also affiliated with the Trades and Labour Congress of Canada.

President, Victor Daoust, Montreal, P.Q.
Secretary-Treasurer, John J. Reaves, 53 Brighton Ave., Ottawa, Ont.

CANADIAN POSTAL EMPLOYEES

Also affiliated with the Trades and Labour Congress of Canada.

President, W. G. Wellman, Toronto, Ont.
Secretary, F. W. Whitehouse, 129 Young St., Ottawa.

DOMINION RAILWAY MAIL CLERKS' FEDERATION

President, C. R. Copeland, London, Ont.
Secretary-Treas. H. A. Clarke, 286 Carling Ave., Ottawa.

POSTAL WORKERS' BROTHERHOOD

President, J. J. Reaves, 53 Brighton Ave., Ottawa; *Vice-President*, H. A. Clarke, 286 Carling Ave., Ottawa; *Secretary-Treasurer*, Fred Whitehouse, 129 Young St., Ottawa.

DOMINION CANALS EMPLOYEES' ASSOCIATION

President, John Balchin, Ottawa, Ontario; *Secretary-Treasurer*, H. E. Lang, P.O. Box 789, Peterborough, Ontario.

DOMINION INCOME TAX STAFF ASSOCIATION

President, Camille Carrier, 424 St. Cyrille Rd., Quebec, *Secretary*, P. H. Otterdahl, Box 357, Terminal P.O., Ottawa, Ont.

UNEMPLOYMENT INSURANCE COMMISSION

EMPLOYEES' ASSOCIATION

President, Leo J. Curry, Moncton, N.B.; *Secretary-Treasurer*, M. P. Fitzpatrick, 20 Helena St., Ottawa.

THE FEDERATED ASSOCIATION OF PUBLIC

WORKS EMPLOYEES

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THE NATIONAL ASSOCIATION OF NATIONAL HARBOURS BOARD EMPLOYEES OF CANADA

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DOMINION METEOROLOGICAL CIVIL SERVICE ASSOCIATION
President, F. Graham Millar, Toronto, Ont.; Secretary-Treasurer, John L. Larraway, 315 Bloor St., Toronto.

SOLDIER SETTLEMENT AND VETERANS' LAND ACT STAFF ASSOCIATION
President, Alex. Jamieson, Ottawa, Ont.; Miss Dorothy Jordan, No. 8 Temp. Bldg., Ottawa.

MINES & RESOURCES IMMIGRATION BRANCH ATLANTIC DISTRICT IMMIGRATION STAFF ASSOCIATION
President, Allan Graham, Montreal, Que.; Secretary, Mrs. C. Stark, 1162 St. Antoine St., Montreal, Que.

EASTERN DISTRICT IMMIGRATION STAFF ASSOCIATION
President, W. D. White, Sarnia, Ont.; Secretary-Treasurer, J. D. Park, Sarnia, Ont.

AMALGAMATED CIVIL SERVANTS OF CANADA
President, A. H. Helm, 56 Scott St., Kitchener, Ont.; Secretary, F. Knowles, 230 Laurier Avenue W., Ottawa, Ont. 44 locals with 6,386 members.

PROFESSIONAL INSTITUTE OF THE CIVIL SERVICE OF CANADA
President, A. R. Whittier, B.Sc., Dept. of Transport, Ottawa; Hon.-Sec.-Treas., W. H. Van Allen, Dept. of Transport, Ottawa; Asst. Sec., J. S. McGiffin, B.S., Box 882, Sta. B., Ottawa; Editor Inst. Journal, A. J. Baxter, Box 882, Sta. B., Ottawa.

CIVIL SERVICE ASSOCIATION OF ALBERTA
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THE CIVIL SERVICE ASSOCIATION OF ONTARIO
Secretary-Treasurer, R. C. Sabiston; General Office, 897 Bay St., Toronto.

Commercial Travellers' Associations

COMMERCIAL TRAVELLERS' ASSOCIATION OF CANADA

President, T. J. Simpson; Secretary, Chas. H. Barnes; Office, 51 Yonge St., Toronto.

DOMINION COMMERCIAL TRAVELLERS' ASSOCIATION
President, G. G. Hodges; Secretary, D. Campbell, 410 Coristine Building, Montreal, Que.

ONTARIO COMMERCIAL TRAVELLERS' ASSOCIATION
Secretary, Geo. T. Hair, 41 Gerrard St., London, Ont.

MARITIME COMMERCIAL TRAVELLERS' ASSOCIATION
Secretary, R. K. Kelley, 78 Granville St., Halifax, N.S.

THE NORTH WEST COMMERCIAL TRAVELLERS' ASSOCIATION OF CANADA
General Secretary, J. H. Roe, Head Office, North-West Travellers' Bldg., 291 Garry St., Winnipeg, Man.

THE GIDEONS THE CHRISTIAN COMMERCIAL MEN'S ASSOCIATION OF CANADA
President, W. B. Wortman, Box 341, London, Ont.; Treasurer, Carl Smith, 466 Briar Hill Ave., Toronto, Ont.; General Secretary, Arthur J. Burnham, 192 Lawrence Ave. West, Toronto, Ont.

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MANITOBA-SASKATCHEWAN-ALBERTA
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OREGON-WASHINGTON-BRITISH COLUMBIA
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The Community Planning Association of Canada

President, R. E. G. Davis, Ottawa; Vice-President, H. S. M. Carver, Toronto; Secretary-Treasurer, Alan H. Armstrong, 56 Lyon St., Ottawa.

Community Welfare Council of Ontario

Head Office, 24 Bloor St. West, Toronto 5. President, Rev. Ronald Macleod, D.D.; Executive Director, Treasurer, J. Ander.

Composers, Authors and Publishers Association of Canada, Limited

President, Sir Ernest MacMillan; Secretary, Miss R. Passey; General Manager, W. S. Low; Office, 132 St. George St., Toronto, Ont.

The Co-operative Union of Canada

President, Ralph S. Staples, 134 Bloor St. East Toronto; General Secretary, A. B. MacDonald, 193 Sparks Street, Ottawa.

National Board of Directors, R. J. McMaster, Vancouver, B.C.; J. R. Love, President, Alberta Co-operative Wholesale, Edmonton, Alta.; D. McD. Rankin, Box 235, Regina, Sask.; J. J. Siemans, Altona, Man.; Ralph S. Staples, 134 Bloor St. East, Toronto; Francis Delehanty, P.O. Box 386, Moncton, N.B.; A. S. MacLean, Place Bay, N.S.; Rev. J. R. McNeill, North Rustico, P.E.I.

PROVINCIAL SECTIONS

British Columbia Co-operative Union—President, Geo. FitzGerald, East Kelowna, B.C.; Secretary, A. J. Wirick, One W. Cordova, Vancouver.

Co-operative Union of Saskatchewan—President, D. McD. Rankin, Regina, Sask.; Secretary, L. J. Bright, 102 Veteran Bk., Regina.

Manitoba Federation of Agriculture and Co-operation—President, C. E. Wood, Marquette, Manitoba; Secretary, J. T. McLean, 610 Royal Bank Bldg., Winnipeg.

Alberta Co-operative Union—President, J. R. Love, Edmonton.

Ontario Co-operative Union—President, Ralph S. Staples, Toronto; Secretary, A. C. Savage, 28 Duke Street, Toronto.

Nova Scotia Co-operative Union—President, Rev. J. D. Nelson MacDonald, Dartmouth, N.S.; Secretary, A. S. MacIntyre, Antigonish, N.S.

Co-operative Union of Prince Edward Island—President, Jerome O'Brien, Mor ll, P.E.I.; Secretary, Mr. J. G. Dennis, Charlottetown, P.E.I.

Corps of Imperial Frontiersmen

Incorporated December 27th, 1940

This is a branch of, and affiliated with, The Legion of Frontiersmen, the Imperial Headquarters of which are at 21 Bedford St., Strand, London, W.C.2, Eng.

General Headquarters for Canada: Loretteville, P.Q.; Corps Commander: Brigadier-General M. L. Fitz Gerald, L.M.S.M.; Records Officer: Lt.-Colonel Wm. C. Teakle; General Staff Adjutant: Major J. E. Hardy; G.S.O. (1) Major Paul DesRochers; G.S.O. (3) Captain R. Delisle.

Advisory Council

Chairman: Major-General H. D. B. Ketchen, C.B., C.M.G., R.O., M.P.P.

Members: Brigadier-General M. L. Fitz Gerald, L.M.S.M., H.(Colonel (Archdeacon) A. P. Gower-Rees, M.A., D.C.L., M.C., L.M.S.M. Colonel John S. Bourque, E.D., M.P.P., Colonel H. S. Reynolds, Colonel G. C. W. Oland, Colonel John T. Boyd, Colonel R. F. Baker, D.C.M., V.D.

Credit Unions

CUMBA CO-OPERATIVE HEALTH SERVICES

President, L. W. Mitchell, 330 Bay St., Toronto, Ontario.

Secretary, Paul Meehan, 330 Bay St., Toronto.

ONTARIO

Supervisor of Credit Unions, J. B. Nelson, Dept. of Agriculture, Parliament Bldgs., Toronto.

ONTARIO CREDIT UNION LEAGUE LIMITED

President, C. J. Watson, 3760 Montclair St., Windsor; Vice-President, A. C. Savage, 28 Duke St., Toronto; Secretary, George W. Scott, 152 Sutherland Drive, Toronto 12; General Manager, John M. Hallinan, 134 Bloor St. E., Toronto.

NOVA SCOTIA CREDIT UNION LEAGUE

Managing Director, J. C. Hill, Antigonish, N.S.
Inspector of Credit Unions, Department of Provincial Secretary, L. P. MacDonald, P.O. Box 100, Sydney, N.S.

QUEBEC

QUEBEC CREDIT UNION LEAGUE

Secretary, Miss B. Clarke, 309A Sun Life Bldg., Montreal.
 (For Credit Unions (Caisses Populaires) in the Province of Quebec, see page 36).

NEW BRUNSWICK CREDIT UNION LEAGUE

Managing Director, J. T. Poirier, 9 Emmerson St., Moncton, N.B.

NEW BRUNSWICK CUNA ASSOCIATION

President, Geo. M. Flood, 111 Princess Street, Saint John, N.B.

CREDIT UNION FEDERATION OF MANITOBA

Managing Director, W. C. Leitkie, 374 Des Moursins Street, Norwood, Man.

PRINCE EDWARD ISLAND CREDIT UNION LEAGUE, LTD.

Managing Director, J. G. Dennis, Room 21 Jordan Bldg., 202 Queen St., Charlottetown.

The inspection of credit unions is under the authority of this league.

SASKATCHEWAN

THE CREDIT UNION FEDERATION OF SASKATCHEWAN

President, T. M. Molloy, 2156 Robinson St., Regina; *Secretary*, Alex H. Turner, Legislative Bldg., Regina.

Chief Inspector of Credit Unions, Legislative Bldg., A. C. MacLean.

There were 185 Credit Unions in Saskatchewan on Dec. 31st, 1946.

ALBERTA

Supervisor of Co-operative Activities and Credit Unions, F. J. Fitzpatrick, Parliament Bldgs., Edmonton; *Deputy Supervisor of Credit Unions*, Charles Gould, Parliament Bldgs., Edmonton; *Deputy Supervisor of Co-operative Activities*, A. Peart, Parliament Bldgs., Edmonton. *Credit Union Examiner*, Laurent Hebert.

CREDIT UNION LEAGUE OF ALBERTA

Secretary, Geo. Swales, 833-5th Ave. North-East, Calgary, Alta.

BRITISH COLUMBIA

The Credit Unions Act was passed in 1938. The Government Inspector of Credit Unions is Mr. E. K. DeBeck, Parliament Bldgs., Victoria.

B.C. CENTRAL CREDIT UNION

Incorporated 1944

Membership limited to Credit Unions or Co-operative Societies.

President, Mr. F. B. Dickinson, 4537 McKenzie St., Vancouver, B.C.; *Vice-President*, Mr. L. Morrison, 2306 Turner St., Vancouver, B.C.; *Manager*, Mr. H. H. Brown, 110 Peveril Ave., Vancouver, B.C.; *Assistant Manager*, Mr. J. Melvin, 1856 W. 15th Ave., Vancouver, B.C.; *Secretary*, Mrs. Audrey M. Mackus, 475 W. 19th Ave., Vancouver, B.C.

THE B.C. CREDIT UNION LEAGUE

Incorporated 1944 as a Co-operative with membership limited to Credit Unions.

President, Mr. C. W. Ramsell, 140 W. 20th Ave., Vancouver, B.C.; *Managing Director*, Mr. J. W. Burns, 73 W. 23rd Ave., Vancouver, B.C.; *Treasurer*, Mr. W. D. McIntosh, 950 E. 30th Ave., Vancouver, B.C.; *Secretary*, Miss Jean Archibald, Ste. 31, 101 E. 7th Ave., Vancouver, B.C.

Croatian Fraternal Union of America

Head Office, 3441 Forbes St., Pittsburgh, Pa.
Chief Agent in Canada, Mr. R. Douglas Hill, 12 Richmond St., E., Toronto 1.

Czechoslovak National Alliance in Canada

Founded in 1939

National Headquarters, 45 Richmond St. W., Toronto. *President*, R. Koren; *Executive Director*, Karel Buzek.

The organization consists of 93 chapters across Canada. Official paper is the weekly, "New Homeland" (Nova Vlast), published in Montreal.

Daughters of England Benevolent Society

Grand President, Mrs. A. E. Mason, 15 Hartley Avenue, Toronto; *Grand Secretary*, Mr. Wm. E. Miller, "Claremont," Bellview Avenue, Burlington, Ont.; *Grand Treasurer*, Mrs. F. Small, 23 Murray Street, Brantford, Ont.

Daughters of Scotland in Canada

GRAND CAMP

Grand President, Mrs. Jessie Riach, 13 Howland Ave., Toronto; *Grand Recording Secretary*, Miss I. Simpson, 59 Cowan Ave., Toronto.

Inter-Provincial Association of the Deaf

President, Robert Elwood McBrien, B.A.Sc., 485 McDonnell Street, Peterboro, Ont.; *Secretary*, David Peikoff, B.A., 529 Spadina Road, Toronto, Ont.

AFFILIATE ASSOCIATIONS

WESTERN CANADA ASSOCIATION OF THE DEAF

President, Charles W. White, 704 Jubilee Ave., Winnipeg, Man.; *Secretary*, Maureen Donald, School for the Deaf, Point Grey, Vancouver, B.C.

ONTARIO ASSOCIATION OF THE DEAF

President, David Peikoff, B.A., 529 Spadina Road, Toronto, Ont.; *Secretary*, Robert E. McBrien, B.A.Sc., 485 McDonnell Street, Peterboro, Ont.

MONTREAL ASSOCIATION OF THE DEAF

President, Archibald H. McDonald, 3544 Decarie Boulevard (Westmount), Montreal, P.Q.; *Secretary*, William H. Smith, Apt. 2, 2001 Marlowe Ave., (28), Montreal, P.Q.

MARITIMES ASSOCIATION OF THE DEAF

President, Donald A. McKillop, Nova Scotia School for the Deaf, Halifax, N.S.; *Secretary*, Robert E. Sowerby, 25 Pleasant Street, Moncton, N.B.

The Defence Medical Association of Canada

Hon. Secretary-Treasurer, Colonel J. Paul Laplante, Ste. Anne's Hospital, Ste. Anne de Bellevue, Que.

Dental Organizations

CANADIAN DENTAL ASSOCIATION

President, Dr. J. K. Carver, 1240 Union Ave., Montreal, Que.; *Secretary-Treasurer*, Dr. Don W. Gullett, 211 Huron St., Toronto, Ontario.

DOMINION DENTAL COUNCIL

Secretary, Dr. J. A. Brett, 202 Kerr Block, Regina, Saskatchewan. (A license from this body gives the right to practise Dentistry in most of the provinces but not all).

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COLLEGE OF DENTAL SURGEONS OF THE PROVINCE OF QUEBEC, *Secretary*, Dr. Denis Forest, 3632 Park Ave., Montreal.

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NOVA SCOTIA, PROVINCIAL DENTAL BOARD, *Secretary*, Dr. G. M. Lewis, 69 Gottingen St., Halifax, N.S.

PRINCE EDWARD ISLAND DENTAL ASSOCIATION, Dr. Heath McIntyre, Charlottetown.

MANITOBA, THE DENTAL ASSOCIATION, *Secretary*, Dr. J. F. Morrison, Medical Arts Building, Winnipeg.

COLLEGE OF DENTAL SURGEONS OF SASKATCHEWAN, *Secretary*, Dr. L. J. D. Fasken, 2216 Angus St., Regina.

ALBERTA DENTAL ASSOCIATION, *Secretary*, Dr. R. A. Rooney, 523 Tegler Building, Edmonton.

COLLEGE OF DENTAL SURGEONS OF BRITISH COLUMBIA, *Secretary*, Dr. W. J. Lea, 1520 Medical-Dental Building, Vancouver.

PROVINCIAL DENTAL ASSOCIATIONS

NOVA SCOTIA DENTAL ASSOCIATION, *Secretary*, Dr. A. B. Haverstock, 502 Roy Bldg., Halifax, N.S.

NEW BRUNSWICK DENTAL ASSOCIATION, *Secretary*,
Dr. S. K. Wetmore, 147 Germain St., St. John,
N.B.
BRITISH COLUMBIA DENTAL ASSOCIATION, *Secretary*,
Dr. J. R. Day, Penticton, B.C.

Department of Christian Education

CANADIAN COUNCIL OF CHURCHES
(Formerly The Religious Education Council
of Canada)

Room 516, 299 Queen St. West, Toronto, 2-B, Ont.
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Jane M. Bone, B.A.

Alberta—Room 302, I.O.O.F. Building, Calgary,
Alta.; *Executive Secretary*, Rev. T. Arthur Morgan,
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IN CO-OPERATION WITH THE GENERAL BOARD OF
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John's College, Broadway and Hargrave, Winnipeg,
Man.; *Vice-President of Ecclesiastical Province of
British Columbia*, Miss Hazel Greenwood, Fort
Langley, B.C.

All correspondence should be addressed to the A.Y.P.A.
Office, 604 Jarvis St., Toronto 5, Ontario.

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President, H. Walton, New Toronto, Ont.; *Vice-
President*, C. Vince, Guelph, Ont.; *Secretary-Tre-
asurer*, Allan Clark, Lakefield, Ont.

Dr Barnardo's Homes

NATIONAL INCORPORATED ASSOCIATION

Canadian Headquarters: 538 Jarvis St. Toronto 5,
Ont.

Manager, George Black; *Accountant*, D. W. M.
Jenkins, C.G.A.; *Publication*, "Ups and Downs."

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Manager for Canada of Sun Insurance Office Limited;
Manager Quebec Branch, A. Leslie Ham, Coristine
Building, Montreal, P.Q.; *Manager Ontario Branch*,
J. J. O'Brien, Metropolitan Building, Toronto, Ont.
THE WESTERN CANADA INSURANCE UNDERWRITERS'
ASSOCIATION

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Manager, Phoenix Assurance Co. Ltd., of London;
Manager, V. D. Hurst, Paris Building, Winnipeg,
Manitoba.

THE BRITISH COLUMBIA UNDERWRITERS' ASSOCIATION

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Manager, Royal Insurance Co. Ltd.; *Manager*,
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Bank Building, Saint John, N.B.

NOVA SCOTIA BOARD OF INSURANCE UNDERWRITERS

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Manager, H. R. Snuggs, Tramway Building, Halifax,
N.S.

PRINCE EDWARD ISLAND BOARD OF INSURANCE
UNDERWRITERS

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Beer, Charlottetown, P.E.I.

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Breweries Ltd., Fairville, N.B.; *General Manager*,
Mr. F. L. Jeckell, 130 Queen St., Ottawa, Ontario.

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Secretary, Col. R. J. Birtwhistle, V.D., F.C.I.S.,
207 Queen St., Ottawa; *Treas.*, Major W. S. Mac-
Kenzie, Ottawa.

Dominion Association of Chiropractors

President, Dr. J. I. Gorosch, 513-4 Birk's Bldg.,
Vancouver, B.C.; *Vice-President*, Dr. Norman D.
Foote, 290 Yonge Street, Toronto, Ontario; *Secretary-
Treasurer*, Dr. A. L. Hilton, 602 West Hastings Street,
Vancouver, B.C.

PROVINCIAL ASSOCIATIONS

ALBERTA—*President*, Dr. J. M. Shinnars; *Secretary*,
Johnstone Walker, Edmonton; *Secretary*, Dr. R. H.
McCartney, 909-7th Avenue West, Calgary.

BRITISH COLUMBIA—*President*, Dr. S. L. Gillis, 650
Robson Street, Vancouver; *Secretary*, Dr. C. Le-
Blanc, 911 Robson Street, Vancouver.

MANITOBA—*President*, Dr. A. B. Lennox, Somerset
Building, Winnipeg; *Registrar*, Dr. E. A. Krieger,
538 Somerset Bldg., Winnipeg.

MARITIMES—*President*, Dr. F. R. Fader, 118 Weldon
Street, Moncton, N.B.; *Secretary*, Dr. W. F.
Goggin, 7 Liberty Block, Moncton, N.B.

SASKATCHEWAN—*President*, Dr. W. A. Waddell, 402
Broder Bldg., Regina; *Registrar*, Dr. E. R. Wil-
liams, 201 McMillan Bldg., Saskatoon; *Secretary*,
Board of Examiners, A. R. Weir, University of
Saskatchewan, Saskatoon.

ONTARIO—*President*, Dr. M. J. Hoffman, 48½ King
Street East, Kitchener, *Sec. Board of Regents*, Dr.
Martin Cole, 91 Yonge Street, Toronto.

QUEBEC—*Registrar*, Dr. I. W. Kaufman, Suite 215
Medico-Dental Bldg., 1396 St. Catherine's Street
West, Montreal, 25, P.Q.

Dominion Chartered Customs House Brokers Ass'n

President, F. J. Glionna, 159 Bay St., Toronto 1;
Vice-President, R. S. Jackson, 640 West Hastings St.,
Vancouver, B.C.; *Secretary-Treasurer* W. P. Smith,
19 Melinda Street, Toronto 1, Ont.

Dominion Council of Federated Professional Employees

Secretary, E. A. Ricker, Box 118, Adelaide St. P.O., Toronto.

Dominion Educational Film Association

(Affiliated with the Royal Empire Society)

Honorary Secretary, R. Barclay Shaw, 53 Heath East, Toronto 12.

Dominion Fire Prevention Association

President, A. H. S. Stead, Dominion Board of Insurance Underwriters, Montreal; Chairman of the Executive Committee, C. Willis George, Canadian Manufacturers' Association, Ottawa; Hon. Secretary, G. D. Finlayson, Superintendent of Insurance, Ottawa; Executive Officer, W. L. Clairmont, Dominion Fire Commissioner, Ottawa.

Dominion Marine Association

Secretary, Mr. Geo. R. Donovan, 36 Toronto St., Toronto 1, Ont.

The Dominion Mortgage and Investments Association

President, R. H. Reid, London Life Insurance Co., London, Ont.; Secretary-Treasurer, J. E. Fortin, 302 Bay Street, Toronto 1.

Affiliated Associations with Secretaries

The Mortgage Loans Association of Manitoba, R. B. MacInnes, K.C., 333 Main St., Winnipeg, Man. The Land Mortgage Companies Association of Saskatchewan, D. J. Thom, K.C., 1778 Scarth Street, Regina, Saskatchewan.

The Mortgage Loans Association of Alberta, Fred Ellis, c/o Sun Life Assurance Company of Canada, Edmonton, Alberta.

Mortgage and Trust Companies Association of British Columbia, R. Holloway, Royal Trust Co. Vancouver, B.C.

Ducks Unlimited (Canada)

(for Sport and Conservation)

President, W. G. Ross, 3048 Angus Street, Regina, Sask.; Secretary, E. B. Pitblado; Resident Manager, G. R. Farnet; Engineering Assistant, W. L. Bunting; Chief Naturalist, B. W. Cartwright.

Address of all above: 201 Bank of Commerce Chambers, Winnipeg.

Saskatchewan Provincial Manager, G. A. Campbell, 42 Government Insurance Bldg., Regina.

Alberta Provincial Manager: R. M. Harley, Qu'Appelle Bldg., Edmonton.

Order of the Eastern Star**GRAND CHAPTER OF ONTARIO**

Worthy Grand Matron, Mrs. Agnes W. Dean, 244 Holton Ave. S., Hamilton, Ont.; Worthy Grand Patron, Mr. Donald Currie, Westminster Cottage Hospital, London, Ont.; Grand Secretary, Mrs. Lillias B. Turfiff, 55 Runnymede Rd., Toronto, 3, Ont.; Grand Treasurer, Mrs. Gladys McCall, St. Williams, Ont.

Eastern Townships Settlement Society

President, H. I. McFadden, Ayers Cliff, Que.; Sec.-Treas., R. W. S. Nutbrown, 4 Wellington St. South, Sherbrooke, Que.

Edinburgh University Association of Canada

President, Dr. Robert C. Wallace, C.M.G., Kingston, Ont.; Hon. Secretary, Noel M. Bassin, 48 Lawton Blvd., Toronto 12, Ont.

Educational Publishers Association

Chairman, H. Berry; Secretary, Kathleen Doody; Treasurer, F. D. Tolchard; Address, 215 Victoria Street, Toronto 1.

Benevolent and Protective Order of Elks**CANADA AND NEWFOUNDLAND**

Grand Exalted Ruler, Major A. G. Smellie, M.C., Russell, Man.; Grand Secretary Treasurer, Col. Royal

Burritt, D.S.O., 309 Great West Permanent Bldg. Winnipeg, Man.

The Order has lodges throughout Canada and Newfoundland.

Empire Clubs in Canada**THE EMPIRE CLUB OF CANADA, TORONTO**

President, Tracy E. Lloyd; Secretary, Lieut.-Col. John Hyde Bennett, 14 Elm St., Toronto 2; Treasurer, W. W. Comber, C.A.

THE EMPIRE CLUB OF MANITOBA

President, H. R. Veals, 318 McIntyre Bldg., Winnipeg, Man.; Hon. Secretary, R. W. C. Percy, 906 McArthur Bldg., Winnipeg, Man.; Hon. Treasurer, C. T. Kummern, 317 Fort St., Winnipeg, Man.

Empire Press Union

President, Colonel the Hon. J. J. Astor, The Times, London, England.

CANADIAN SECTION

Chairman, Canadian Section, Hon. Senator W. Rupert Davies, The Whig-Standard, Kingston, Ont. Honorary Secretary-Treasurer, W. A. Craik, Industrial Canada, 1404 Montreal Trust Building, 67 Yonge St., Toronto.

Employers' Association of Manitoba

President, J. N. T. Bulman; Secretary, R. C. Clifford, 408 Nanton Building, Winnipeg, Man.

The Engineering Institute of Canada

President, Lieut. Col. Leroy F. Grant, M.E.I.C., Associate Professor of Civil Engineering, Queen's University, Kingston, Ont.; Treasurer, L. C. Jacobs, Montreal; General Secretary, L. Austin Wright, M.E.I.C., 2050 Mansfield St., Montreal 2, Que.; Assistant General Secretary, W. Douglas Laird, M.E.I.C., 2050 Mansfield St., Montreal 2, Que. 28 branches throughout Canada.

The following provincial bodies have co-operative agreements with the above:—

The Association of Professional Engineers of Saskatchewan; The Association of Professional Engineers of Nova Scotia; The Association of Professional Engineers of Alberta; The Association of Professional Engineers of New Brunswick; The Corporation of Professional Engineers of Quebec.

The Dominion Council of Professional Engineers

President, M. J. Aykroyd (Ont.); Vice-President, Prof. F. A. Forward (B.C.); Secretary-Treasurer, Lt.-Col. M. Barry Watson, 119 St. George St., Toronto. The co-ordinating body of the eight provincial professional Associations which control the registration and licensing of Professional Engineers in their respective Provinces, as follows:—

THE ASSOCIATION OF PROFESSIONAL ENGINEERS OF ALBERTA

211 Empire Block, Edmonton, Alberta. President, Mr. J. S. Irwin, P.Eng., 812 Lancaster Building, Calgary, Alta.; Registrar, J. F. McDougall, P.Eng., 211 Empire Block, Edmonton, Alta.

ASSOCIATION OF PROFESSIONAL ENGINEERS OF THE PROVINCE OF BRITISH COLUMBIA

Registrar, A. D. Creer, 929-930 Birks Building, Vancouver, B.C.

THE ASSOCIATION OF PROFESSIONAL ENGINEERS OF THE PROVINCE OF MANITOBA

President, B. A. Johnston; Secretary-Treasurer and Registrar, C. S. Landon, Box 21, Winnipeg.

THE ASSOCIATION OF PROFESSIONAL ENGINEERS OF THE PROVINCE OF NEW BRUNSWICK

President, S. H. T. Morrison, District Highway Engineer, Campbellton, N.B.; Secretary-Registrar, E. L. Ball, P.O. Box 24, St. John, N.B.

THE ASSOCIATION OF PROFESSIONAL ENGINEERS OF NOVA SCOTIA

President, Prof. A. E. Flynn, Nova Scotia Technical College, Halifax, N.S.; Vice-President, J. A. Russell, Chief Mechanical Engineer, Dominion Coal Co., Sydney, N.S.; Secretary-Treasurer and Registrar, Mr. J. D. Kline, P.O. Box 731, Halifax, N.S.

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OF THE PROVINCE OF ONTARIO

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DE QUEBEC

CORPORATION OF PROFESSIONAL ENGINEERS OF QUEBEC
President, E. Lavigne; *Secretary-Treasurer*, J. A. Lalonde; *Registrar*, Marc Boyer, P. Eng.; Room 102, 354 St. Catharine St. East, Montreal.

THE ASSOCIATION OF PROFESSIONAL ENGINEERS
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The English-Speaking Union of the British Empire

Headquarters, Dartmouth House, Berkeley Square, London, W.1., Viscount Cranborne, *President*.
Canadian Headquarters, 169 Yonge St., Toronto.
Ontario Branch President, Frederick E. Robson; *Secretary*, Miss M. Ethel Toyne; *Treasurer*, Harry F. Noble.
Branch President, Montreal, Eric A. Cushing, 437 St. James St. West.

Entomological Society of Ontario

President, A. B. Baird, Dominion Parasite Laboratory, Belleville, Ont.; *Sec.-Treas. and Librarian*, Prof. R. H. Osburn, Ontario Agricultural College, Guelph, Ont.; *Editr.*, *Canadian Entomologist*, W. J. Brown, Div. of Entomology, Science Service, Department of Agriculture, Ottawa, Ont.; *Associate Editor*, Dr. A. D. Baker, Department of Agriculture, Ottawa, Ont.

Exhibitions and Fairs

THE CANADIAN INTERNATIONAL TRADE FAIR

This is to be held in the Canadian National Exhibition Park in Toronto, May 31-June 12, 1948. The Government of Canada is officially sponsoring the Fair and planning, etc., rests with the Canadian Government Exhibition Commission. Inquiries should be addressed to Glen Bannerman, who is Chairman of the Committee. Director, Canadian Government Exhibition Commission, 479 Bank Street, Ottawa, or: Administrator, Canadian International Trade Fair, Exhibition Grounds, Toronto. Inquiries from abroad should be addressed to the Canadian Commercial Offices in the countries concerned.

THE CANADIAN ASSOCIATION OF EXHIBITIONS

Permanent Secretary, W. D. Jackson, 315 Richmond Bldg., London, Ont.

WESTERN CANADA ASSOCIATION OF EXHIBITIONS

President, W. A. Crawford-Frost, Nanton, Alta.; *Secretary*, Mrs. Letta Walsh, Saskatoon, Sask.

The following list gives principal Exhibitions and principal Winter Fairs, place held, *Secretary or Manager*:

ONTARIO—Canadian National Exhibition Toronto.
General Manager, Elwood A. Hughes, Exhibition Grounds, Toronto. 2. First Exhibition since war was held August 22-September 6, 1947.
Central Canada Exhibition, Lansdowne Park, Ottawa. H. H. McElroy.
Peterboro Industrial Exhibition, Peterboro, S. A. Lowe.

Western Fair, London. W. D. Jackson.

Royal Winter Fair Toronto. William A. Dryden, Coliseum, Exhibition Grounds, Toronto.
Ottawa Winter Fair, Ottawa. H. H. McElroy.

In Ontario Fall Fairs are held under the auspices of local Agricultural Societies. For dates and further information apply J. A. Carroll, Supt. of Agricultural Societies, Parliament Buildings, Toronto. For other Provinces, apply to Provincial Departments of Agriculture.

ALBERTA—Calgary Exhibition and Stampede, Ltd., Calgary. Chas. Yule.
Edmonton Exhibition, Edmonton. Chas. E. Wilson.

Class "B" Fairs—

Camrose, J. E. Stuart.

Lethbridge, C. E. Parry.

Red Deer, D. W. Robertson.

Vermilion, S. C. Heckbert.

Vegreville, J. Fitzallen

Lloydminster, Geo. Ross.

BRITISH COLUMBIA—British Columbia Fairs Assoc'n.
Secretary, Wm. J. Bonavia, c/o Dept. of Agriculture, Victoria, B.C.

Class "A"—Exhibitions
Vancouver—Pacific National Exhibition, *General Manager*, V. B. Williams, Hastings Park, Vancouver, B.C.

Victoria—B. C. Agricultural Association, *General Manager*, W. H. Mearns, Willows Park, Victoria, B.C.

Class B—Exhibitions
Armstrong—Interior Provincial Exhibition Assoc'n.
Manager, Mat Hassen, Armstrong, B.C.

Chilliwack—Chilliwack Agricultural Association,

Ian Hepburn, Box 690, Chilliwack, B.C.

Kamloops—Kamloops Exhibition Association,

Manager, W. Jordan, Kamloops, B.C.

Fall Fairs:—
Saanichton, V.I.—N. and S. Saanich Agricultural Association, *Secretary*, S. G. Stoddart, Saanichton.

Cloverdale—Lower Fraser Valley Agricultural Association, *Secretary*, T. W. Currie, R.R.3, New Westminster.

Salmon Arm—Salmon Arm and Shuswap Lake Agricultural Association, *Secretary*, W. H. Tierman, R.R.2, Salmon Arm.

Invermere—Windermere District Farmers' Institute, *Secretary*, N. M. Marples, Invermere.

Prince George—Prince George Agricultural and Industrial Association, *Secretary*, Mrs. H. Rose, Prince George.

The above are some of the larger Fall Fairs; there are in all about 45 of these.

SASKATCHEWAN—Class "A," Fairs—
Regina, The Regina Agricultural and Industrial Assoc'n., Ltd. T. H. McLeod.

Saskatoon, Saskatoon Exhibition Ass'n., Ltd., S. N. MacEachern.

Class "B"—Moose Jaw, Moose Jaw Exhibition Assoc'n., Ltd. Mrs. V. Hyland.

Estevan, Estevan Agric. Society. Mrs. J. E. Dean.

Weyburn, Weyburn Agric. Society. F. C. Zabel.

Yorkton, Yorkton Agric. & Industrial Exh. Assoc'n.

Miss A. Drahtenza.

Melfort, Melfort Agric. Society. Jas. S. Macdonald.

Lloydminster, Lloydminster Agric. Exhibition

Assoc'n. G. K. Ross.

North Battleford, North Battleford Agric. Soc.

F. Wright.

Prince Albert, Prince Albert Agricultural Society.

G. M. Cook.

MANITOBA—Provincial Exhibition of Manitoba, Brandon. S. C. McLennan.

Also Class B Exhibitions as follows:

Portage la Prairie Industrial Exhibition. Keith

Stewart.

Dufferin Agric. Society Exhibition, Carman, Gordon Peak, Carman, Man.

Dauphin Agric. Society Exhibition, Dauphin,

M. F. Szweczyk.

NEW BRUNSWICK—Class "A" Fair—
Saint John, Saint John Exhibition. M. A. Gray,

(Acting Sec.-Treas.)

Class "B" Fairs—

Fredericton, Fredericton Exhibition. C. D. Holder.

Chatham, Miramichi Exhibition. H. B. Macdonald

For information enquire of the Department of

Agriculture.

NOVA SCOTIA

District and County Exhibitions

County and Place Held Secretary-Manager

Annapolis, Lawrencetown

Donald White, Lawrencetown

Cape Breton, North Sydney

Charlie Munn, Leithes Creek

Colchester, Truro. Major Cyril Kennedy, Truro

Cumberland, Amherst. Claude Thompson, Oxford

Digby, Bear River. H. E. Chisholm, Bear River

Halifax, Middle Musquodoboit

George Dickie, Mid. Musquodoboit

Hants, Windsor. Watson Maxner, Windsor

Lunenburg, Bridgewater. W. J. Crouse, Bridgewater

Pictou, Pictou. Fred McKay, Pictou

Queens, Caledonia.....Robert Smith, Caledonia
Yarmouth, Yarmouth

Don Chipman, R.R.1, Yarmouth

QUEBEC—Quebec Provincial Exhibition, Quebec,
Emery Boucher.

Canada's Great Eastern Exhibition, Sherbrooke,

Norrey W. Price.

Ormstown, Ormstown Show, Carlyle Dickson.

Lachute, Lachute Exhibition, Alex. Bothwell.

St-Hyacinthe, Exposition de St-Hyacinthe, Alph.

Deschênes.

Trois-Rivières, Assoc. Exposition Trois-Rivières,

Ltée, H. Paul Martin.

PRINCE EDWARD ISLAND—The Charlottetown Driving
Park and Provincial Exhibition Association,
Charlottetown, J. W. Boulter, *Secretary*.

Expert-Import Trade

Enquiries about any phase of import or export
trade might be made as follows:

Various divisions of the Foreign Trade Service
Department of Trade and Commerce, Ottawa.

The Canadian Exporters' Association, 20 Tem-
perance St., Toronto, and 276 St. James St., West,
Montreal.

The Canadian Manufacturers' Association, 1404
Montreal Trust Bldg., Toronto.

The Canadian Chamber of Commerce, 530 Board of
Trade Bldg., Montreal.

The Canadian Importers and Traders Association,
Inc., 9 Duke St., Toronto.

The export department of any chartered bank.
Officers of all the above are listed elsewhere—see index.

Boards of Trade, and Chambers of Commerce in
Important Centers; see list elsewhere in this volume.

Federated Women's Institutes of Canada Inc.

President, Mrs. Allison MacMillan, R.R.4, Char-
lottetown, P.E.I.; *Secretary-Treasurer*, Mrs. W. B.
Leatherdale, Coldwater, Ont.; *Publicity Director*, Mrs.
A. E. Abercrombie, Lennoxville, Que.

PROVINCIAL AFFILIATES OF THE ABOVE

with Presidents (1) and Secretaries (2)

BRITISH COLUMBIA WOMEN'S INSTITUTES—Mrs. A. S.
Dennis, 3569 W. 12th Ave., Vancouver, Mrs. G.
Calder, 630 East Broadway, Vancouver.

ALBERTA WOMEN'S INSTITUTES—Mrs. E. E. Morton,
Vegreville; Mrs. C. G. Strong, Vegreville.

SASKATCHEWAN HOMEMAKERS—Mrs. Stewart Hill,
Bladworth; Mrs. Lorne Clarke, Conquest.

MANITOBA WOMEN'S INSTITUTE—Mrs. Robert
Palmer, Waskada; Miss Frances McKay, 15
Legislative Bldg., Winnipeg.

FEDERATED WOMEN'S INSTITUTES OF ONTARIO—Mrs.
Hugh Summers, R.R.1, Fonthill; Mrs. John H.
McCulloch, R.R.2, Brampton.

QUEBEC WOMEN'S INSTITUTES INC.—Mrs. Clayton E.
Conley, Apt. 7, 29 Second Ave., Sherbrooke; Miss
Evelyn Walker, Macdonald College.

NEW BRUNSWICK WOMEN'S INSTITUTES—Mrs. W. H.
Prescott, Mrs. Earl Wilson, Hillsborough.

NOVA SCOTIA WOMEN'S INSTITUTES—Mrs. Edwin
Crowe, Stewiacke.

PRINCE EDWARD ISLAND WOMEN'S INSTITUTES—Mrs.
W. F. Allan Stewart, Strathgarnet; Mrs. Dan
Smallman, Knutsford.

Federation of Automobile Dealer Associations of Canada

President, Harry I. Wilson, Calgary; *Vice-Presi-*
dents, P. O. Messier, Montreal, Geo. W. Hogan,
Toronto, J. A. Tuxford, Moose Jaw; *Secretary*, S.
Rafuse, Bridgewater, N.S.; *Treasurer*, A. E. McVittie,
Sudbury, Ont.

Foundations

J. W. DAFOE MEMORIAL FOUNDATION

Chairman, E. J. Tarr, K.C., 85 Harrow St.,
Winnipeg.

Members, Hon. Mr. Justice H. A. Bergman; Hon.
Mr. Justice A. K. Dyson, LL.D.; Mr. D. G. Mac-
Kenzie; Chief Justice E. A. McPherson; Dr. Sidney
E. Smith, *President*, Toronto University; Mr.
Victor Sifton, C.B.E., D.S.O.

The purpose of the Foundation is the promotion
of international understanding and co-operation.

THE WINNIPEG FOUNDATION

Established 1921

Secretary, Mr. Peter Lowe, 801 McPherson Build-
ing, Winnipeg, Man.

Community trusts for charitable purposes in
greater Winnipeg.

OTTAWA CHARITABLE FOUNDATION

Chairman, Mr. Clarence Pitts.

Members, Mr. John R. Gleeson; Mr. A. J. Major;
Mr. Maxwell Edwards; Mr. Sam Lepofsky; Mrs.
H. G. Barber.

Secretary-Treasurer, Mr. H. P. Goodfellow, Com-
missioner of Social Service Department, Ottawa,
Ontario.

BANTING RESEARCH FOUNDATION

Chairman, A. N. Mitchell.

Vice-Chairman, Sidney E. Smith, K.C.

Hon. Secretaries, Prof. J. K. W. Ferguson and
Prof. A. W. Ham, University of Toronto, Toronto 5.

CANADA FOUNDATION

56 Sparks Street, Ottawa, Ont.

Incorporated in 1945 for the purpose of stimulating
interest in and co-ordinating Canadian cultural
activities, and to devise a programme of awards,
grants and scholarships.

President, Mr. Justice Joseph T. Thorson, Ottawa;
Vice-President, Senator Norman P. Lambert, Ottawa;

Treasurer, Mr. A. Davidson Duntun, Ottawa;

Director, Mr. Walter B. Herbert, Ottawa; *Secretary*,
Mrs. M. J. Cameron, Ottawa.

THE ROCKEFELLER FOUNDATION

49 West 49th St., New York 20, N.Y.

President, Raymond B. Fosdick; *Secretary*, Flora
M. Rhind.

Canadian activities include the financing of fellow-
ships for individual Canadians, appropriations to
various Canadian universities, institutions, and or-
ganizations for research in certain limited fields in
the Medical, the Natural and the Social Sciences
and the Humanities, and to Governmental agencies
for demonstrations in Public Health.

THE STRATHCONA TRUST

For the encouragement of physical training and
military drill in the public schools. Army, Air and
Sea Cadet Corps, organized in connection with
public schools of all provinces, are eligible to partici-
pate in the benefits of the Trust.

Secretary to the Executive Council, A. J. Maingot,
c/o Department of National Defence, Ottawa.

CANADIAN TAX FOUNDATION

83 St. Joseph Street, Toronto 5, Ont.

Chairman, J. Grant Glasco, O.B.E., F.C.A.;
Vice-Chairman, Molyneux L. Gordon, K.C.; *Secre-*
tary-Treasurer, H. F. White; *Director*, Monteath
Douglas.

The Canadian Tax Foundation has been estab-
lished by the joint action of the Canadian Bar
Association and the Dominion Association of Char-
tered Accountants as an independent, non-profit
organization to encourage and undertake study of
Canadian tax problems and related economic matters.

French-Canadian Catholic Societies In Quebec

L'ACTION SOCIALE CATHOLIQUE DE QUEBEC

A Catholic association for social action.

General Director, Rév. E. Dumais; *Secretary*,
Oscar Hamel, N.P., 3 boulevard Charest, Quebec
City.

LA LIGUE DU DIMANCHE

A league to promote Sunday observance.

President, J. A. Tardif; *Secretary*, Aimé Deraspe,
3 boulevard Charest, Quebec, City.

LA LIGUE DU CINEMA

A league to bring about a morally better cinema-
tographic production.

President, Oscar Hamel, N.P.; *Secretary*, Robert
Hamel, 3 boulevard Charest, Quebec City.

LA LIGUE CATHOLIQUE FEMININE DU CANADA

A Catholic Action women's League.
President, Miss Georgina Lefavre; *Secretary*, Miss Anne-Marie Vaillancourt, 3 boulevard Charest, Quebec City.

LA LIGUE CATHOLIQUE FÉMININE (DIOCESAN COMMITTEE)
President, Mrs. Emile Laroche; *Secretaries*, Mrs. Gerald Barette, Mrs. A. Vallée, 3 boulevard Charest, Quebec City.

LA FEDERATION DES LIGUES DU SACRE-CŒUR
 A Catholic Action league for men
Secretary, Jean-Paul Lemieux, 3 boulevard Charest, Quebec City.

L'ŒUVRE DE PROTECTION DE LA JEUNE FILLE
 An association for the protection of young girls working in the city and having no relatives.
Director, Miss deNeuville, 19 St. Ursule St., Quebec City.

LES SYNDICATS CATHOLIQUES
 A group of catholic syndicates or unions of every kind of workers.

President for the Quebec District, Lauréat Morency; *Secretary*, Robert St-Hilaire, 19 Caron St., Quebec City.

**SYNDICAT PROFESSIONNEL DES
INSTITUTRICES CATHOLIQUES**

A professional association for catholic feminine teachers of Quebec city.

President, Miss Marguerite Laroche, Palais Montcalm, Quebec City.

**L'ASSOCIATION DES INFIRMIERES CATHOLIQUES
DU CANADA (QUEBEC DIVISION)**
 An association for catholic nurses of Canada.
Secretary, Mrs. Rose Rouleau-Renaud, 206 St. François St., Quebec City.

**L'ASSOCIATION CATHOLIQUE DES HOPITAUX
(QUEBEC DIVISION)**
 The Quebec conference of the Catholic Hospital Association of U.S. and Canada.

Secretary, Rev'd Mother St. Adolphe, Hôtel-Dieu, Quebec City.

**L'ASSOCIATION CATHOLIQUE DES VOYAGEURS
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President, Emile Renaud, 52, Casot, Québec; *Secretary*, Maurice Allaire, 11, Racine, Quebec City.

L'UNION CATHOLIQUE DES CULTIVATEURS
 The Quebec Section of the Catholic Farmers Union.
Director, Mgr. Auguste Boulet, P.A., Ecole d'Agriculture, Ste-Anne de la Pocatière, Kamouraska.

LES SCOUTS CATHOLIQUES
Commissioner, Dr. G.-A. Bergeron, 55, Bégin, Quebec City.

FEDERATION DES GUIDES CATHOLIQUES
 The Girl Guides Federation
President, Mrs. G. S. Marceau, 15 des Remparts, Quebec.

**LA SOCIÉTÉ ST-VINCENT DE PAUL
(Men's Section)**
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President, Miss Alice Dussault, 296, Laurier, Quebec City.

LE CONSEIL CENTRAL DES ŒUVRES
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President, Hon. Juge Thomas Tremblay; *Secretary*, Roger Marier, 55, d'Auteuil, Quebec City.

The Girl Guides Association

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Headquarters, 548 King St. W., Toronto 1, Ont.
Chief Commissioner, Mrs. John S. Corbett, Montreal; *Deputy Chief Commissioner*, Mrs. D. E. S. Wishart, Toronto; *Honorary Secretary*, Mrs. Rankine Nesbitt, Toronto; *Honorary Treasurer*, Mrs. C. H. A. Armstrong, Toronto.

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President, George W. Lang, Lang Tanning Co., Kitchener, Ont.; *Secretary*, W. D. Taylor, 392 Bay St., Toronto; *Vice-Presidents*, F. N. Robertson, 197 Germain St., St. John, N.B., R. C. Holbrook, 8409 Decarie Boulevard, Montreal; *Assistant Secretary*, G. Harold Banks, 392 Bay St., Toronto. (Official organ of the Royal Canadian Golf Association, "Canadian Golfer", Brantford, Ont., and 1434 St. Catherine St. W., Montreal, Que.)

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MANITOBA GOLF ASSOCIATION

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MANITOBA SENIORS' GOLF ASSOCIATION

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 C. Watt, 206 The Dorchester, 150 Farnham Ave.,
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 Toronto.

BRITISH COLUMBIA GOLF ASSOCIATION
President, Maylor Avery, Vancouver; *Secretary-
 Treasurer*, Jos. Howat, 328 West 16th Ave., Van-
 couver, B.C.

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President, N. C. Byers, 312 Sask. Cres., Saskatoon;
Vice-President, J. S. Woodward, Saskatoon; *Sec-
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 Sask.

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President, A. J. Mylrea, 64 Wellington St. W.,
 Toronto; *Secretary*, H. Banks, 392 Bay Street,
 Toronto.

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Central Division, Morley Willoughby, c/o Regina Kiwanis Club, Regina, Sask.

Western Division, H. B. Bradley, c/o Lethbridge Kiwanis Club, Lethbridge, Alta.

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Supreme Director, Philip Phelan, 470 Cooper Street, Ottawa.

Supreme Director, Francis Fauteux, 57 St. James St., West, Montreal.

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Alberta—Grand Chancellor, G. W. Anderson, Lethbridge; Grand Secretary, E. A. Bassett, 114a-3rd St. N.E., Medicine Hat. Next convention of Grand Lodge, Calgary, March, 1948.

British Columbia—Grand Chancellor, R. G. Topliss, Victoria; Grand Secretary, Fred. J. Harding, 2216-15 Ave. W., Vancouver. Next convention of Grand Lodge, Victoria, May 20, 1948.

Grand Chancellor, Col. W. D. E. Morley E. Kildonan; Grand Secretary, Walter Tod, St. Vital. Next convention of Grand Lodge, Winnipeg, May 1948.

Maritime Provinces—Grand Chancellor, Geo. E. Saunders, Stellarton, N.S.; Grand Secretary, W. L. Beville, Saint John, N.B. Next convention, Charlottetown, P.E.I., Aug. 17, 1948.

Ontario—Grand Chancellor, Geo. K. Britton, Hamilton; Grand Secretary, Harry Nettleton, 35 E. 19th St., Hamilton. Next Convention, July, 1948.

Saskatchewan—Grand Chancellor, Harry C. Parrott, Saskatoon; Grand Secretary, Wm. H. Turner, 2155 Rae St., Regina.

Labour Organizations

The membership of Labour Organizations in Canada as listed in the report of the Department of Labour, issued in 1947 for the calendar year 1945, was given as follows:

Trades and Labour Congress	312,391
Canadian Congress of Labour	244,750
Canadian and Catholic Confederation of Labour	68,205
International Railway Brotherhoods (independent, listed below)	37,273
Unaffiliated National and International Unions	34,559
Unaffiliated Local Unions	73,6
American Federation of Labour (1)	6,227
Canadian Federation of Labour (2)	193
Congress of Industrial Organizations (3)	163
	711,117

(1) These comprise international unions affiliated with the A.F.L. in the United States, the Canadian branches of which are not affiliated with the Trades and Labour Congress of Canada. The 38 local or federal unions with 2,460 members, which received their charters directly from the A.F.L. have been included under the Trades and Labour Congress in this table as they are affiliated with that body.

(2) These comprise international unions affiliated with the C.I.O. in the United States, the Canadian branches of which are not affiliated with the Canadian Congress of Labour.

(3) The membership shown is for the affiliated unions which reported their membership to the Department. The Federation figures are given below.

TRADES AND LABOUR CONGRESS OF CANADA

The Trades and Labour Congress is composed of affiliated national or international unions and their local union branches, and directly chartered local or federal unions.

It included, in October 1947, 10 national unions, comprising 272 local branches and the 2191 Canadian branches of 66 international unions as well as 223 (40 A.F. of L. and 183 T. and L.C.) federal or directly chartered local unions. There were also 48 Trades and Labor Councils. The total number of affiliated and Chartered Local Unions in Canada is 2,463, and the combined and affiliated membership is approximately 360,000.

Most of the Canadian branches of unions which, in the United States, are affiliated with the American Federation of Labor, are affiliated with the T. and L.C.C. of C.

President, P. R. Bengough, C.B.E.; Vice-Presidents, W. Jenoves, 275 Claremont St., Toronto; James A. Whitebone, M.B.E., 573 Edward Avenue W., Saint John, N.B.; J. A. D'Aoust, O.B.E., Room 17, 1411 Stanley St., Montreal; Que., Carl E. Berg, M.B.E., 9529-103rd Ave., "A", Edmonton, Alta.; A. Gordon, 138 Cordova St., Vancouver, B.C.; Secretary-Treasurer, J. W. Buckley, 172 McLaren St., Ottawa.

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Chairman, G. A. Smith, M.B.E., Halifax, N.S.

New Brunswick Federation of Labour

President, J. A. Whitebone, M.B.E., 16 Edward Ave. West, Saint John.

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Quebec Federation of Labour

President, J. E. Beaudoin, Montreal.

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Ontario Provincial Federation of Labour

President, D. A. Dunlop, Toronto.

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Chairman, G. A. Wilkinson, Winnipeg.

Saskatchewan Executive Committee

Chairman, F. W. Ingram, Moose Jaw.

Alberta Federation of Labour

President, D. B. McKenzie, Calgary.

Sec.-Treas., Gordon Cushing, Calgary.

British Columbia Executive Committee

Chairman, R. K. Gervin, Vancouver.

Official Publication

The Trades and Labor Congress Journal, 172 McLaren Street, Ottawa, Ontario. Editor, Percy R. Bengough, C.B.E.

THE CANADIAN CONGRESS OF LABOUR

The Canadian Congress of Labour is composed of affiliated national or international industrial unions, with their local union branches, and directly chartered local unions. It included, at June 30, 1947, 11 national unions having 309 branches, 20 international unions having 476 branches, and 205 directly chartered local unions.

Most of the Canadian branches of the unions which, in the United States, are affiliated with the Congress of Industrial Organizations (CIO) are affiliated with the Canadian Congress of Labour.

President, A. R. Mosher, Ottawa, Ont.; First Vice-President, A. McAuslane; Second Vice-President, S. Spivak; Secretary-Treasurer, P. Conroy, 230 Laurier Avenue W., Ottawa, Ont. Official Organ, "The Canadian Unionist." Editor, Norman S. Dowd.

Nova Scotia Federation of Labour

Chartered by the Canadian Congress of Labour
Secretary, James C. Nicholson, 32 Margaret St., Sydney, N.S.

Ontario Federation of Labour

Chartered by the Canadian Congress of Labour
Secretary, W. F. Cleve Kidd, 1207 Bay Street, Toronto, Ont.

British Columbia Federation of Labour
Chartered by the Canadian Congress of Labour
Secretary, Harold J. Pritchett, 503 Holden Building,
Vancouver, British Columbia.

Saskatchewan Federation of Labour
Chartered by the Canadian Congress of Labour
Secretary, Elma Hannah, 813 Broadway, Saskatoon,
Sask.

New Brunswick Council of Labour
Chartered by the Canadian Congress of Labour
Secretary, G. A. B. Collins, 196 Princess St.,
Saint John, N.B.

THE CANADIAN AND CATHOLIC CONFEDERATION OF LABOUR

The Canadian and Catholic Confederation of Labour is organized similarly to the Canadian Congress of Labour and the Trades and Labour Congress of Canada. It is affiliated with the International Conference of The Christian Syndicates, and confines its activity mostly to the Province of Quebec. It comprises 16 Federations and a number of local unions. It has approximately 82,000 members.

President, Gérard Picard, 226, Avenue Querbes, Outremont, Québec, P.Q.; 1st Vice-President, Emile Tellier, 983 rue Royale, Trois-Rivières, P.Q.; 2nd Vice-President, Angelo Forto, Ville St-Laurent, Montréal, 10, P.Q.; Secretary Général, André Roy, 898-8e Rue Limoilou, Québec, P.Q.; Treasurer, Roméo Ethier, 2410 rue Parthenais, Montréal, P.Q.

Official Organ, "Le Travail"; Editor, André Roy, 898-8e rue Limoilou, Québec, P.Q.

THE CANADIAN FEDERATION OF LABOUR

The Canadian Federation of Labour is defined in its constitution as "a fraternity of autonomous all-Canadian unions, equal in status, in no way subordinate one to another, . . . bound together by a common desire to defend and preserve the economic liberty of the workers".

Established in 1902 as the National Trades & Labour Congress of Canada, the Federation adopted its present name in 1908. In 1927, in a merger of several organizations it became known as the All-Canadian Congress of Labour, but it emerged again as the Federation in 1936.

The aggregate membership of the Federation is 53,600. The Federation leaves to the affiliated unions the publication of their own statistics. For this reason, the statistics usually furnished by governmental agencies are far from complete.

President, Allan Meikle, 245 Martin Avenue, Winnipeg, Man.; Vice-President, Zénon David, 2012 Jolicoeur Street, Côte St. Paul, Montreal, Que.; Secretary-Treasurer, W. T. Burford, 126 Sparks Street, Ottawa.

General Office, 126 Sparks Street, Ottawa.

Official Publication, The Labour Review, monthly; Editor, W. T. Burford.

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GRAND ORANGE LODGE OF ONTARIO WEST

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Grand Master, T. A. Murphy, 30 Balsam Ave., Toronto, Ontario; *Grand Sec.*, James Jackson, 229-4th St. E., Owen Sound, Ont.; *Grand Treas.*, Jas. F. Harper, 39 Kensington Ave. N., Hamilton.

GRAND ORANGE LODGE OF ONTARIO EAST

Grand Master, G. E. Raafaub, 360 Mary Street, Pembroke, Ont.; *Grand Secretary*, D. J. Sutherland, 147 Flora Street, Ottawa; *Grand Treasurer*, C. H. Wood, 172 Barrie St., Kingston, Ont.

GRAND ORANGE LODGE OF QUEBEC

Grand Master, A. Stanley Holt, Lachute, Que.; *Grand Secretary*, L. W. James, Box 1483, Place d'Armes Sta., Montreal, Que.; *Grand Treasurer*, R. H. Butler, 378a Ash Ave., Montreal. Next meeting, Wakefield, Que., May, 1948.

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The 93rd Annual Communication will be held in Toronto, July 14th, 1948.

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Ontario, See Index, "Board of Regents".

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Ontario, See Index, "Board of Regents".

PHYSICIANS' SERVICES INC., 600 University Ave., Toronto 2, Ontario. *President, Dr. M. C. Watson;* *General Manager, W. Stewart Major.*

This is a non-profit Corporation, sponsored by the Ontario Medical Association and chartered by the Province of Ontario. Its purpose is to provide the people of Ontario with medical care, by means of subscription. At the outset these services will be available only to business and industrial organizations, on a group enrolment basis.

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BLUE CROSS PLANS FOR HOSPITAL CARE
See under "Hospital Associations," page 603.

CANADIAN ARTHRITIS AND RHEUMATISM SOCIETY (Organized in 1947). *Secretary, Dr. Harold Ansley,* Department of National Health, Jackson Bldg., Ottawa, Ont.

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- WINNIPEG, MEN'S MUSICAL CLUB, LTD., *Secretary*, R. W. Cooke, 6, Old Law Courts Building, Kennedy St.
- WINNIPEG, WOMEN'S MUSICAL CLUB, *Secretary*, Mrs. C. S. Strang, 57 Edmonton St.
- WINNIPEG, PHILHARMONIC CHOIR, *Secretary*, Miss May de Wet, 6 Old Law Courts Bldg., Kennedy St.; *Conductor*, Filmer E. Hubble.
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- BRANTFORD, THE UNIVERSAL COOLER LADIES CHOIR, *Conductor*, Mr. Frank W. Holton.
- BRANTFORD, SCHUBERT CHOIR, *Conductor*, Major H. K. Jordan, M.C., V.D., Mus. Doc.; *Secretary*, Mrs. C. J. Mitchell, 46 Charlotte St. Brantford.
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- TORONTO, THE LESLIE BELL SINGERS, *Director*, Leslie R. Bell, c/o Ontario College of Education, Bloor St., West, Toronto.
- TORONTO, TORONTO MEN TEACHERS' CHOIR; *Director*, Eldon J. Brethour, 174 Redpath Ave., Toronto, Ont.
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DRAMATIC

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All communications may be addressed to Dr. J. L. Little, *Executive Director* at administrative office, 264 Woolwich St., Guelph, Ont.

The purpose of the Institute, which was incorporated on March 24th, 1947, is to stimulate and foster research into the cause, prevention, treatment and cure of cancer as well as to correlate the work going on in the various Universities and Foundations engaged in combating this disease which ranks as the second highest cause of mortality in the Dominion.

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Others variously named are: (F.C. = Flying Club)—Aero Club of B.C., Vancouver; Brant-Norfolk, F.C., Brantford, Ont.; Cape Breton F.C., Sydney, N.S.; Cariboo F.C., Prince George, B.C.; Huron County Flying Club, Goderich, Ont.; Kitchener-Waterloo F.C., Waterloo, Ont.; Ontario County F.C., Oshawa,

Ont.; Portage F.C., Portage la Prairie, Man.; Royal City F.C., New Westminster, B.C.; South Okanagan F.C., Penticton, B.C.; Thunder Bay F.C., Fort William, Ont.; Fundy F.C., Saint John, N.B.

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(For other Social Credit Associations see page 620)

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".....	CHRC	J. N. Thivierge, <i>Metropolitan Bldg., 39 St. John St.</i>	800	5,000 DA
".....	CKCV	Paul Lepage, <i>142 St. Jean St.</i>	1280	1,000 DA-N
Rimouski.....	CJBR	Guy Caron, <i>1 St. Jean St.</i>	900	5,000 D
Rivière du Loup.....	CJFP	T. Gareau, <i>Belle Bldg., 203 Lafontaine St.</i>	1400	1,000 N
Rouyn.....	CKRN	J. R. Linklater, <i>Riley Hardware Bldg.</i>	1400	250
Ste. Anne de la Pocatière.....	CHGB	Georges-Thomas Desjardins.....	570	250 N
Sherbrooke.....	CHLT	Alphe Gauthier, <i>3 Marquette St.</i>	900	1,000 DA-N
".....	CKTS	Alphe Gauthier, <i>3 Marquette St.</i>	1240	250
Sorel.....	CJSO	Gérard Boulay, <i>72 du Roi St.</i>	1400	250
Three Rivers.....	CHLN	Léon Trepanier, <i>Chateau de Blois</i>	550	1,000 DA
Val d'Or.....	CKVD	Louis Hillier, <i>586 Third Ave.</i>	1230	100
Verdun.....	CKVL	Corey Thompson, <i>211 Gordon Ave.</i>	990	1,000
Saskatchewan				
Saskatoon.....	CFQC	A. A. Murphy, <i>216 First Ave.</i>	600	5,000 DA-N
Moose Jaw.....	CHAB	Sid Boyling, <i>Grant Hall Hotel</i>	800	5,000 DA
North Battleford.....	CJNB	J. H. Coalston.....	1240	250
Prince Albert.....	CKBI	E. A. Rawlinson, <i>Sanderson Block, Central Ave.</i>	900	5,000 DA
Regina.....	CKCK	H. A. Crittenden, <i>1853 Hamilton St.</i>	620	5,000 DA-N
".....	CKRM	William A. Speers, <i>Fidelity Life Bldg.</i>	980	5,000 DA-N
Watrous.....	CBK	James Finlay, <i>Prairie Regional Rep., CBC, 300 Man. Telephone System Bldg., Winnipeg, Man.</i>	540	50,000
Yorkton.....	CJGX	A. L. Garside.....	940	1,000

PARTICULARS OF BANK AND OTHER STOCKS

Showing the par value of the Shares, amount of Capital Outstanding, Dividends, and the highest and lowest price at which the stock was sold on the Canadian Stock Exchange where prices are representative.

NOTE.— While every care is taken in the preparation of the following tables, the publishers do not guarantee the accuracy or the correctness of the figures contained therein. Subscribers are recommended not to engage in Stock Exchange transactions on the basis of the quotations contained in the tables without reference to the current prices. The figures shown are according to the last available statements in our hands.

REPRESENTATIVE INDUSTRIAL, MINE AND OIL STOCKS

Outstanding Shares	Par \$	DIVIDEND RECORDS				STOCKS	1946		1947 to Nov. 30th	
		Paid in 1946	Paid in 1947 (to Nov. 30)	Rate	Latest Dividend Payable		High	Low	High	Low
1,241,694	None					Abitibi Power & Paper Co., Ltd.				
1,395,272	20		1.12½	.37½ qu.	Jan. 1, '48	Abitibi Power & Paper Co., Ltd. Com	22½	14	21½	14½
50,000	20		6.87½	.62½ qu.	Jan. 1, '48	Abitibi Power & Paper Co., Ltd. \$1.50 Div. Pref	21	15	22	17½
200,000	None	1.00	1.00	.25 qu.	Jan. 2, '48	Abitibi Power & Paper Co., Ltd. \$2.50 Div. Pref	40½	35½	43½	36½
30,000	100	5.00	3.75	1.25 qu.	Dec. 15	Acadia Atlantic Sugar Refineries. "A"	24	19½	23½	19½
402,944	None		.13	.13 qu.	Dec. 1	Acadia Atlantic Sugar Refineries. Pref	107	103	107	100
412,700	None					Agnew-Surpass Shoe Stores Ltd. New Com			9½	9
744,410	None	9.00	6.00	2.00 special	Jan. 2, '48	Algoma Steel Corporation Ltd. Com	26	16	59½	21
578,024	25	.50	1.00	.25 qu.	Mar. 1, '48	Aluminium Ltd.	230	129½	220	188
2,365,000	None	.05	.05	.05 ann.	May 14	Aluminum Co. of Canada Ltd. Pref	27½	26½	27½	25
1,500,000	None	.20	.20	.10 ½-yr.	July 30	Anglo-Canadian Oil Co., Ltd.	1.36	.90	1.90	.97
850,000	None		.40	.10 qu.	Dec. 1	Anglo-Huronian, Ltd.	13	8.00	9.65	8.25
50,000	100	4.50	4.50	1.12½ qu.	Dec. 1	Argus Corporation Ltd. Com	12	6½	9½	6½
383,333						Argus Corporation Ltd. Pref	102	92	97½	83
136,200	10	.45	.60	.15 qu.	Oct. 1	Argus Corporation Ltd. Warrants	325	100	190	75
834,425	None	1.25	.70	.25 qu.	Feb. 2, '48	Ashtown, J. H. Hardware Co. Ltd.				
2,920	100	5.50	5.50	1.37½ qu.	Nov. 1	Atlas Steels Ltd. Class "A" New Com	18	12½	15½	13
2,000,000	1.00	.20	.20	.05 qu.	Dec. 1	Aut & Wiborg Proprietary Ltd. Pref	107	101	107	103
100,000	None			int. - 15	Dec. 15	Aunor Gold Mines Ltd.	7.25	3.80	5.20	3.90
30,000	None		.25	.12½ int.	Dec. 15	Auto Electric Service Co. Ltd. Com			5½	4½
25,000	None	.15	.76	.15 qu.	Jan. 1, '48	Auto Electric Service Co. Ltd. Class "A"			9½	7½
100,000	None		.30	.10 qu.	Jan. 1, '48	Auto Fabric Prod. Co. Ltd. Class "A"	12½	11	13½	11½
44,000	10	2.90	1.00	.25 qu. + .25	Dec. 15	Auto Fabric Prod. Co. Ltd. Class "B"	6½	5	7	5½
1,200	50	3.50	3.50	1.75 ½-yr.	Jan. 15, '48	Barber-Ellis of Canada Ltd. Com				
3,000,000	None	.20		** 20	Jun. 20, '46	Barber-Ellis of Canada Ltd. Pref				
15,250	None		1.00	.50 ½-yr.	Nov. 1	Base Metals Mining Corp., Ltd.	.28	.07½	.23	.07½
400,000	None	1.00	1.25	.37½ +	Dec. 1	Bates & Innes Limited. Class "A"			20½	17
300,000	None			.12½ qu.	Dec. 1	Bathurst P. & Paper Co. Ltd. Class "A"	24½	18	23½	19½
4,814,000	1.00			.50 qu.	Jan. 2, '48	Bathurst P. & Paper Co. Ltd. Class "B"	7½	4	7½	5
139,000	None		.50	.50 qu.	Jan. 2, '48	Bear Exploration & Radium Ltd.	1.64	.57	.91	.44
1,135,331	1.00	8.00	8.00	2.00 qu.	Jan. 15, '48	Beatty Bros. Ltd. Com			42	36
1,500,000	1.00	.20	.20	int. - 10	Sept. 15	Bell Telephone Co. of Can., The.	216	170	191	165
2,000,000	1.00	.05		int. - 05	Dec. 23 '46	Bellefleur Quebec Mines Ltd.	15½	7½	9.75	6.75
48,000	None	.45	1.00	.25 qu.	Nov. 15	Berens River Mines Ltd.	1.45	.70	.90	.60
240,000	None		.10	int. - 05	Nov. 15	Bertram & Sons Co., Ltd. Class "A"	237	173	204	17½
40,000	None	.57	.40	.10 qu.	Oct. 15	Bertram & Sons Co., Ltd. Class "B"	8	4½	6	4
40,000	None	.42	1.00	.25 qu.	Oct. 15	Biltmore Hats Ltd. Com	14½	12	14½	11½
63,475	None					Biltmore Hats Ltd. Class "A"	24½	21	23½	20½
17,057	50	2.50	2.50	.62½ qu.	Nov. 1	Blue Ribbon Corp. Ltd. Com	15	10	16½	10
54,904	None	.48	.60	.40 ½-yr.	Oct. 31	Blue Ribbon Corp. Ltd. 5% Pref	61	55	59	55
38,941	None		.50	.12½ qu.	Nov. 15	Bowes Co. Limited. Class "A"	40	30	35	25
38,941	None		.50	int. - 50	May 15	Bowes Co. Limited. Class "B"			10½	10½
1,247,000	None	.40		.20 qu.	Apr. 15, '46	Bralorne Mines, Ltd.	18½	10½	15½	18
462,500	None		.06	.03 qu.	July 2	Brand & Millen Limited. Class "A"	3½	2½	3½	1.00
80,000	None	.50	.50	.12½ qu.	Oct. 15	Brantford Cordage Co. Ltd., The. Com	17½	11½	14½	11
33,031	25	1.30	1.30	.32½ qu.	Oct. 15	Brantford Cordage Co. Ltd., The. 1st Pref	30	26½	29	26½
43,515	None	.25	.65	int. - 30	Aug. 1	Brazilian Traction L. & P. Co. Ltd. Com	18	15	20	18
7,029,893	None	2.00	1.00	1.00 ½-yr.	Dec. 1	Brazilian Traction L. & P. Co. Ltd. Pref	30½	20½	24	19½
3,934	100	6.00	6.00	1.50 qu.	Jan. 2, '48	Brewers & Distillers of Vancouver Ltd.			154	150
577,738	5	.70	.90	.60 + 30 an	May 20	British Amer. Oil Co. Ltd., The. Pref	16½	12½	17	15½
2,772,642	None	1.00	1.00	.25 qu.	Jan. 2, '48	British Columbia Electric. 4% Pref	28½	25	27	21½
120,000	100		1.00	.10 qu.	Oct. 1	British Columbia Forest Pro. Ltd.			103½	97½
1,000,000	None			int. - 15	Feb. 2, '48	British Columbia Packers Ltd. Class "A"	5	2½	4½	3½
282,558	None	.37½	.75	.37½ qu.	Sept. 15	British Columbia Packers Ltd. Class "B"	17½	13½	16	13
282,558	None	.12½	.25	.12½ qu.	Jan. 15, '48	British Col. Power Corp. Ltd. Class "A"	11½	6½	9	5½
1,000,000	None	1.60	1.60	.40 qu.	Oct. 31	British Col. Power Corp. Ltd. Class "B"	35	28	29½	25½
800,000	None					British Dom. Oil and Dev. Corp. Ltd.	5½	2½	3½	2
7,500	100	1.25	1.25 qu.	Oct. 31	Dec. 15	British Rubber Co. of Can. Ltd. Pref	.55	.13	.30	.15
125,000	None	1.00	.90	.30 qu. + 30	Dec. 15	Bruck Silk Mills, Limited. Com	30	19½	29½	20
100,000	1.00			int. - .05z	Jan. 11, '45	Buffadison Gold Mines Ltd.	1.64	.95	1.55	.80
760,000	1.00			.35z qu.	Jan. 2, '48	Buffalo Ankerite Gold Mines Ltd.	11	3.85	4.75	2.50
483,384	None	.95	1.10	.15 qu. + 15	Jan. 2, '48	Building Products Ltd. Com	35	23½	32½	28
140,000	None	.60	.60	.15 qu. + 15	Jan. 2, '48	Burlington Steel Co. Ltd. Com	15	11½	12½	11

Outstanding Shares	Par \$	DIVIDEND RECORDS				STOCKS	1946		1947 to Nov. 30th	
		Paid in 1946	Paid in 1947 (to Nov. 30)	Rate	Latest Dividend Payable		High	Low	High	Low
33,500	None		2.00	int.-2.00	Jan. 29	Burns & Co. Ltd. Class "A"	32	22	30	2
109,559	None		1.00	int.-1.00	Jan. 29	Burns & Co. Ltd. Class "B"	17	11½	19	1
250,000	None			.11 qu.	Dec. 15	Burrard Dry Dock Co. Ltd. Class "A"			9	
40,000	None	.50	.80	.20z qu.	Nov. 1	Caldwell Linen Mills, Ltd. Com	15	11½	15	
15,000	None	1.50	1.50	.37½ qu.	Nov. 1	Caldwell Linen Mills, Ltd. 1st Pref	33½	28	32	
25,000	None	.80	.80	.20 qu.	Nov. 1	Caldwell Linen Mills, Ltd. 2nd Pref	19½	16	16½	
2,415,100	None	.10	.10	.05 ½-yr.	Oct. 15	Calgary & Edmonton Corp., Ltd.	2.95	1.55	2.70	1.7
3,500,000	1.00					Campbell Red Lake Mines Ltd.	3.60	1.72	3.50	2.3
200,000	None		10	10 ann.	July 2	Canada Bread Co. Ltd. Com	9½	6	6½	
20,000	100	3 37½	4.50	1.12½ qu.	Jan. 2, '48	Canada Bread Co. Ltd. (New) 4½% Pref	108½	102½	105	10
25,000	50	2.50	2.50	.62½ qu.	Jan. 2, '48	Canada Bread Co. Ltd. "B" Pref	82½	66	75	6
600,000	None					Canada Cement, Ltd. Com	25½	14½	23½	1
1,034,345	20	32½	.97½	.32½ qu.	Dec. 20	Canada Cement, Ltd. New Pref	31½	30	31½	2
63,740	None	.40	.30	10 qu.	Jan. 2, '48	Canada Crushed Stone Ltd.	8	8	10	
34,840	None	1.50	1.50	.37½ qu.	Dec. 15	Canada Foundries & Forgings Ltd. "A"	30	24½	26½	2
9,600	None	1.50		1.50 ann.	Dec. 17	Canada Foundries & Forgings Ltd. "B"	65	40	50	4
419,765	10	.80	.80	.40 ½-yr.	Aug. 30	Canada Iron Foundries Ltd. Com	21	18	18	
30,189	10	.60	.60	.30 ½-yr.	Aug. 30	Canada Iron Foundries Ltd. Pref	15½	14½		
100,000	None	.25	.25	int.-.25	June 28	Canada Machinery Corporation Ltd. Com	8½	7½	8	
198,972	None	.50	1.50	.50qu.+50	Jan. 26, '48	Canada Maltng Co., Ltd. (Sh. Warrant)	64	53	62	4
400,000	None	.60	.60	.15 qu.	Dec. 15	Canada Northern Power Corp. Ltd. Com	14½	9½	13½	
400,000	None	1.50	1.50	.75 ½-yr.	Oct. 1	Canada Packers Ltd. "A"	44½	36	40	
800,000	None	.50	.50	.25 ½-yr.	Oct. 1	Canada Packers Ltd. "B"	21½	16½	18	
300,000	None	1.00	1.00	.50 ½-yr.	Oct. 15	Canada Steamship Lines Ltd. Com	23	13½	18	
229,250	50	2.50	2.50	1.25z ½-yr.	Jan. 2, '48	Canada Steamship Lines Ltd. Pre	53	47	49½	
16,000	25		31½	31½ qu.	Oct 1	Canada Varnish Co. Ltd. Pref			25	
29,668	None	4.00	2.00	2.00 ½-yr.	Dec. 15	Canada Wire & Cable Co. Ltd. Class "A"	99½	82	87	
150,664	None	.75	1.00	1.00 ½-yr	Dec. 15	Canada Wire & Cable Co. Ltd. Class "B"	30	19	23½	
99,890	None					Canadian Bakeries Ltd. Com	12	8	10	
2,200,000	None	1.18½	1.75	.50 qu.	Jan. 2, '48	Canadian Bakeries Ltd. Com	29½	20	26½	
						Canadian Breweries Ltd. Rts			45	
189,932	None	1.17½	1.25	31½ qu.	Jan. 2, '48	Canadian Cannery Ltd. Com	32½	22½	26	
190,641½	20	1.20	1.20	.30 qu.	Jan. 2, '48	Canadian Cannery Ltd. 5% 1st Pref	32	25	29½	
302,998	None	1.00	1.00	.25 qu.	Jan. 2, '48	Canadian Cannery Ltd. Conv. Pref	32	22	26	
365,800	None	.91	.80	.20z qu.	Nov. 22	Cdn. Car & Foundry Co. Ltd. Ord	20½	12½	15	
400,000	20		1.00	.25 qu.	Nov. 22	Cdn. Car & Foundry Co. Ltd. Class "A"	23	18½	19½	
310,409	None	2.50	1.50	.60 qu.	Sept. 30	Canadian Celanese Ltd. Com	78	54½	67½	
400,000	25	1.75	1.31½	.43½ qu.	Sept. 30	Canadian Celanese Ltd. \$1.75 Series Pref	44	39½	40	
109,000	24		.50	.25 qu.	Sept. 30	Canadian Celanese Ltd. \$1.00 Series Pref			25	
94,775	None			int.-1.00z	May 1, '48	Cdn. Dredge and Dock Co. Ltd. Com	30½	21	30	
203,000	None	.50	.75	.18½ qu.	Jan. 1, '48	Canadian Food Products Ltd. Com	20½	12	15½	
100,000	None	1.00	1.00	.25 qu.	Jan. 1, '48	Canadian Food Products Ltd. Class "A"	24	17½	20	
25,000	100		2.25	1.12½ qu.	Jan. 1, '48	Canadian Food Products Ltd. 4½% Pref			100	
188,845	50	8.00	8.00	2.00 qu.	Jan. 2, '48	Cdn. General Electric Co. Ltd. Com	285	258	275	2
10,940	1.00		1.00	int.-1.00	Jan. 2	Canadian General Securities. "A"	20	20	52	
15,470	1.00		1.00	int.-1.00	Jan. 2	Canadian General Securities. "B"	20	20		
25,000	1.00		.20	.20 qu.	Jan. 1, '48	Canadian Ice Machine Co. Ltd. Class "A"			15½	
938,480	None	.75	1.00	2.12 extra	Jan. 5, '48	Cdn. Industrial Alcohol Co. Ltd. Com "A"	27	13	17½	
123,436	None	.75	1.00	2.12 extra	Jan. 5, '48	Cdn. Industrial Alcohol Co. Ltd. Com "B"	26	12	16½	
159,586	None	1.00	2.00	int. \$1+\$1	Mar. 1	Canadian Locomotive Co. Ltd. Com	46	23½	37½	
3,651,355	None	.04	.04	.02z ½-yr.	Nov. 20	Canadian Maltarie Gold Mines, Ltd.	1.35	50	1.26	
20,000	None	.80	.80	int.-.20	Nov. 15	Canadian Oil Co's. Ltd. Com	18½	13½	18½	
40,000	100	8.00	8.00	2.00 qu.	Jan. 2, '48	Canadian Oil Co's. Ltd. 8% Pref	190	150	183½	
10,000	100	5.00	5.00	1.25 qu.	Jan. 2, '48	Canadian Oil Co's. Ltd. 5% Pref	107½	105	106	
10,000	100		1.88.767	1.00 qu.	Jan. 2, '48	Canadian Oil Co's. Ltd. 4% Pref			99	
13,400,000	25	1.25	1.25	int.-.50	Nov. 1	Canadian Pacific Railway Co.	24½	12½	15½	
52,000	None	.60	.30	.30 ½-yr.	Jan. 2	Cdn. Shipbuilding & Eng. Co. Ltd. Class "A"				
208,000	None	.40	.20	int.-.20z	Jan. 2	Cdn. Shipbuilding & Eng. Co. Ltd. Class "B"				
100,000	None	.95	1.25	.25qu.+15	Dec. 1	Canadian Tire Corp. Ltd. 5% Pref	39½	2	29	
15,000	100	3.75	5.00	1.25 qu.	Nov. 15	Cdn. Utilities Ltd. Class "A"	104	102	105	
23,442	None	1.00	1.25	1.25 ann.	July 18	Cdn. Wallpaper Mfgs. Ltd. Class "A"	25½	18	23	
105,804	None	1.00	1.25	1.25 ann.	July 18	Cdn. Wallpaper Mfgs. Ltd. Class "B"	26½	20	23	
50,915	None	1.87½	2.37½	.37½ qu.	Jan. 2, '48	Cdn. Wireboard Boxes Ltd. Class "A"	30	24	26½	
2,500,000	1.00	.12	.06	.02 qu.	June 30	Central Patricia Gold Mines, Ltd.	3.00	1.85	2.20	2.1
114,000	None	.40	.60	int.-.30	Jan. 9, '48	Chateau-Gai Mines, Ltd. Com	15½	7	11½	
1,735,559	1.00		.05	int.-.05	Oct. 15	Chesterville Mines Ltd.	4.70	1.41	4.30	2
2,961,655	1.00		.03	int.-.03z	June 30	Cochenour Willans Gold Mines Ltd.	5.00	2.40	3.45	2
318,430	None	.50	.50	.25 ½-yr.	Dec. 1	Cockshutt Plow Co. Ltd. Com	19½	12	15	
160,800	1.00	.40	.40	.02 ½-yr.-15z	Aug. 8	Conduits National Co. Ltd. Com	8½	6	7½	
2,766,743	None	.05	.04	.02 ½-yr.	Nov. 20	Coniaurum Mines, Ltd.	2.75	1.25	1.56	
339,443	None	.80	.95	.25 qu.	Jan. 2, '48	Consolidated Bakeries of Can. Ltd.	22	16½	21	
3,276,329	5	3.25	5.50	1.25 ½-yr.	July 15	Consol. M. & S. Co. of Can. Ltd., The.	103	76½	97½	
100,000	None		.37½	.16½ qu.	Jan. 1, '48	Consolidated Press Ltd. Class "A"			13	
100,000	None		.10	int.-.10	July 1	Consolidated Press Ltd. Class "B"			6	
145,552	100	8.00	8.00	2.00 qu.	Oct. 1	Consumers' Gas Co. of Toronto.	188½	156½	174½	
47,000	None		1.00	.25 qu.	Dec. 1	Corrugated Paper Box Co. Ltd., The.	22½	8	24½	
4,500	100	5.00	5.00	1.25 qu.	Dec. 1	Corrugated Paper Box Co. Ltd., The. New 5% Cum. 1st Pf	105½	102½	104½	
100,000	None	1.35	1.35	.30 qu.	Nov. 15	Cosmos Imperial Mills Ltd. Com	32	26	30½	
62,126	100	3.00	1.50	1.50 ½-yr.	Dec. 2	Crow's Nest Pass Coal Co. Ltd., The.	55	40	45	

Outstanding Shares	Par \$	DIVIDEND RECORDS				STOCKS	1946		1947 to Nov. 30th	
		Paid in 1946	Paid in 1947 (to Nov. 30)	Rate	Latest Dividend Payable		High	Low	High	Low
1,849,994	None	.01	.....	int.-.01	July 20, '46	Davies Petroleum, Limited.....	20½	.09	.27	.08
100,000	None	1.50	1.50	.37½ qu.	Dec. 1	Davis Leather Co. Ltd. Class "A"	34	29½	31	26
156,869	None	.70	.70	.17½ qu.	Dec. 1	Davis Leather Co. Ltd. Class "B"	16½	10½	14	10
8,769,350	2.00	.30	.60	.15 qu.	Dec. 15	Distillers Corp.—Seagrams, Ltd..... Com	30½	16	20½	14
1,946,668	None	1.17½	1.02½	.25 qu.±	Oct. 30	Dome Mines Ltd.....	32½	17½	25½	18
10,000	None	5.00	6.00	\$3+3 ann.	July 15	Dom. & Anglo Invest. Corp. Ltd. Com	110	70	105	100
10,973	100	5.00	5.00	.125 qu.	Dec. 1	Dom. & Anglo Invest. Corp. Ltd. 5% Pref	111	110	107½	107½
214,399	25	3.00	.37	int.-.38	Dec. 5	Dominion Coal Co. Ltd. Pref	23	13½	17	13½
70,000	None	.80	.80	.20 qu.	Nov. 1	Dominion Fabrics Ltd.	19½	13	15	13
9,000	50	3.00	3.00	.75 qu.	Nov. 1	Dominion Fabrics Ltd. 6% Pref	54½	50	56½	54
20,000	None	1.50	1.50	.37½ qu.	Nov. 1	Dominion Fabrics Ltd. 2nd Pref	30	26	35	27½
365,013	None	1.40	1.40	.35 qu.	Oct. 1	Dom. Foundries & Steel Ltd.	38	27	33½	27
78,800	None	.85	1.00	.25 qu.	Feb. 2, '48	Dominion Maltng Co. Ltd. Com	30	21½	27½	22
8,357	100	5.00	5.00	1.25 qu.	Feb. 2, '48	Dominion Maltng Co. Ltd. 5% Pref	109	103½	105	103½
89,153	1.00	2.50	2.50	.75 qu.	Dec. 1	Dom.-Scottish Invest's Ltd. Com	7	3	4½	3
49,136	50	2.50	2.50	.75 qu.	Dec. 1	Dom.-Scottish Invest's Ltd. 5% Pref	50½	40	45	40
1,039,083	25	.25	.50	.25 qu.±	July 21	Dom. Steel & Coal Corp. Ltd. Class "B"	23	12½	19	12½
309,014	None	1.02½	1.35	.32½ qu.	Dec. 15	Dominion Stores, Ltd.	28½	20	27½	20
442,000	None	.75	1.00	.25 qu.	Feb. 2, '48	Dominion Tar & Chemical Co. Ltd.	30½	23	30½	24
300,000	22.50	.50	1.00	.25 qu.	Jan. 2, '48	Dominion Tar & Chemical Co. Ltd. Pref	26½	24½	00	22
237,002	.....	.75	1.00	.25 qu.	Feb. 2, '48	Dominion Tar & Chemical Co. Ltd. V.T. Com	28	23	30	25½
147,283	None	.65	.80	.20 qu.	Nov. 1	Dom. Woollens & Worsteds Ltd. Com	20	13	15	11
4,000,000	1.00	.....	.....	.....	.....	East Malartic Mines Ltd.	3.35	1.15	2.45	1.50
288,144	None	.40	.60	.15 ½-yr.	Dec. 8	Eastern Steel Products Ltd. Com	15	8½	11½	8½
32,000	1.00	50	1.00	ann.-1.00	Feb. 1	Eastern Theatres Ltd. Com	20	11	20½	20½
30,622	None	.65	.90	.25 qu.±	Jan. 2, '48	Easy Washing Machine Co., Ltd. Com	15½	13½	16	14½
40,000	25	2.00	2.00	½-yr.-.80	Oct. 1	Economic Investment Trust, Limited....	48	37	40	37½
200,000	20.00	.50	.75	.25 qu.	Dec. 15	Eddy Paper Co. Ltd. Class "A"	22½	20	21	19
4,000,000	1.00	.....	.....	.....	.....	Eldona Gold Mines Ltd.	1.45	.37	2.60	.28
3,347,507	None	.10	.25	.15 ½-yr.	Nov. 28	Falconridge Nickel Mines, Ltd.	6.35	3.85	5.50	3.90
1,737,072	None	.75	1.45	.20+ .50z	Dec. 27	Famous Players, Cdn. Corp., Ltd. Com	22½	15	19½	16
344,157	1.00	2.00	1.12½	* .37½ qu.	Sept. 30	Fanny Farmer Candy Shops Inc.	66	43½	67	48
1,588,960	None	.25	.75	int.-.25+	Dec. 13	Ford Motor Co. of Can., Ltd. Class "A"	32½	19½	25	19½
70,000	None	.25	.75	int.-.25+	Dec. 13	Ford Motor Co. of Can., Ltd. Class "B"	32	22	28½	20½
371,016	None	2.00	3.50	.50 qu.±.50	Oct. 25	Fraser Companies Ltd. Com	73	48	58	47½
9,000	100	4.50	4.50	1 12½ qu.	Nov. 1	Freiman, A. J. Ltd. 4½ Pref	101	99	100	92
1,662,480	None	.97	1.18	.30 qu.±.10	Jan. 1, '48	Gatineau Power Co. Ltd. Com	20	14½	20	16½
121,960	100	5.00	5.00	1.25 qu.	Jan. 1, '48	Gatineau Power Co. Ltd. 5% Pref	111	105	111½	109
35,000	100	5.50	5.50	1.37½ qu.	Jan. 1, '48	Gatineau Power Co. Ltd. 5½ Pref	111½	109	111½	109½
250,000	None	.....	.....	.....	.....	General Bakeries Ltd.	7½	3½	5½	3½
75,000	None	.....	.50	int.-.50	Jan. 15	General Products Mfg. Corp. Ltd. "A"	21½	10½	20	18
25,000	None	.....	.59	int.-.50	Jan. 15	General Products Mfg. Corp. Ltd. "B"	14	14	21	19½
4,056	100	5.00	5.00	2.50 ½-yr.	July 15	General Products Mfg. Corp. Ltd. Pref	101½	100	101½	100
310,879	None	.80	.80	int.-.20	Nov. 15	General Steel Wares Ltd. Com	20½	15½	18½	14½
50,000	100	5.00	5.00	1.25 qu.	Nov. 1	General Steel Wares Ltd. Pref	108½	105	108½	103½
257,260	None	4.00	6.00	1.00 qu.-.3.00z	Oct. 1	Goodyear T. & R. Co. of Can. Ltd., The Com	125	99½	113	95
160,000	50	.50	2.50	1.00z qu.	Oct. 31	Goodyear T. & R. Co. of Can. Ltd., The 4% Pref	57	54	55½	52
201,600	None	.25	.37½	.12½ qu.	Dec. 15	Gordon Mackay & Stores Ltd. Class "A"	12½	10½	12	10½
201,600	None	.25	1.12½	.12½-12½ qu	Dec. 15	Gordon Mackay & Stores Ltd. Class "B"	25½	15½	29½	24
36,120	None	.25	.60	int.-.25	Dec. 15	Grafton & Co. Ltd. Class "A"	22	20	21½	19½
36,120	None	.....	.....	.....	.....	Grafton & Co. Ltd. Class "B"	.....	.....	.....	.....
400,000	None	.....	.40	.25+ .15	Nov. 15	Great Lakes Paper Co. Ltd., The Com New	.....	.....	19½	13½
100,000	None	.....	1.87½	.62½ qu.	Sept. 30	Great Lakes Paper Co. Ltd., The Class "A" Pref New	.....	.....	47½	44
25,000	None	.....	.50	.12½ qu.	Oct. 1	Great West Felt Co. Ltd. Pref	.....	.....	10½	8
39,871	None	.....	.....	.....	.....	Great West Saddletry Co. Ltd., The. Com	15	9	13	8½
570,000	None	.20	.20	.05 qu.	Jan. 2, '48	Greening Wire Co. Ltd., The B.	7	4½	5½	4
404,043	None	.....	.80	.20 qu.	Dec. 1	Gypsum Lime & Alabastine, Can., Ltd.	18½	13	16½	13
245,750	None	.....	.....	int.-.12½	Jan. 2, '48	Hamilton Bridge Co. Ltd. Com	12½	6½	9½	.....
80,000	None	.90	.90	.22½ qu.	Dec. 1	Hamilton Cotton Co., Ltd.	21½	18	18	156
231,204	None	.30	.50	.30z ½-yr.	Jan. 2, '48	Harding Carpets Ltd.	16½	9½	12	9½
2,990,074	1.00	.....	.....	.03 ½-yr	June 21, '43	Hard Rock Gold Mines Ltd.	1.24	.49	.65	.33
3,000,000	1.00	.....	.....	.....	.....	Hasaga Gold Mines Ltd.	2.70	.96	1.49	.75
3,000	None	.30	.25 qu.	.....	Jan. 2, '48	Hendershot Paper Prod. Ltd. Com	.....	.....	15	10
2,500	100	.....	5.00	2.50 ½-yr	Oct. 1	Hendershot Paper Prod. Ltd. Pref	.....	.....	99	97
1,565,856	1.00	.....	.....	int.-.05	Jan. 5, '48	Highland Bell Ltd. ....	.....	.....	89	.46
300,000	None	1.00	1.00	.25 qu.	Jan. 2, '48	Hinde & D. Paper Co. of Can., Ltd. Com	27	19½	23½	17
1,920,000	5.00	.35	.18	qu.-.06z	Dec. 30	Hollinger Consol. Gold Mines, Ltd.	19½	10	13½	9.50
1,760,000	None	.15	.20	.15 ann.+	.....	.....	.....	.....	.....	.....
3,350,000	1.00	.....	.....	.05	May 15	Home Oil Co. Ltd.	4.40	2.35	4.80	2.75
332,836	None	1.00	1.00	.25 qu.	Jan. 30, '48	Hosco Gold Mines Ltd. ....	.74	.36	.65	.24½
160,000	50	.79	2.00	.50 qu.	Jan. 20, '48	Howard Smith Paper Mills Ltd. Com	37½	26	28½	25
100,000	1.00	.....	.....	int.-.01z	June 2	Howard Smith Paper Mills Ltd. Pref	53½	52½	52½	49
7,577,793	None	2.00	2.25	.75 qu.	Dec. 15	Hovey Gold Mines, Ltd. ....	.73	.30	.47	.29
						Hudson Bay Mining & S. Co., Ltd.	50	35	45½	40

Outstanding Shares	Par \$	DIVIDEND RECORDS				STOCKS	1946		1947 to Nov. 30th	
		Paid in 1946	Paid in 1947 (to Nov.30)	Rate	Latest Dividend Payable		High	Low	High	Low
88,624	None	.75	.40	20z ½-yr.	July 2	Hunts, Limited Class "A"	15	9½	13½	10
60,000	None	.75	.40	20z ½-yr.	July 2	Hunts, Limited Class "B"	15	9½	13	11½
40,000	100	4.00	4.50	1.00 qu.	Jan. 1, '48	Huron & Erie Mortgage Corporation	110	95	115	107½
50,000	100	.80	.90	.20 qu.	Jan. 1, '48	Huron & Erie Mortgage Corporation 20% Paid	20½	17	22	19½
27,090,590	None	.50	.50	.25 ½-yr.	Dec. 1	Imperial Oil, Limited (Sh. Warr.)	17½	12½	15½	12½
9,451,032	5	.55	.50	.10 qu.	Dec. 31	Imperial Tobacco Co. of Can., Ltd. Ord	16	13	15½	13½
1,650,000	4.86½	.29½	.26½	.13½ ½-yr.	Sept. 30	Imperial Tobacco Co. of Can., Ltd. Pref	8½	7½	8½	6½
400,000	25					Imperial Tobacco Co. of Can., Ltd. 4% Pref			25½	25½
53,610	None	.75	.80	.20 qu.+	Dec. 1	Imperial Varnish & Color Co. Ltd. Com	17	12½	18	14
10,722	None	1.50	1.50	.37½ qu.	Dec. 1	Imperial Varnish & Color Co. Ltd. Pref	33	30	32½	31
82,040	None		.37½	.12½ qu.	Oct. 1	Ingersol Mach. & Tool Co. Ltd. Class "A"			10½	8
250,000	6.00		.20	int.-10	Oct. 1	Inglis & Co. Ltd., John	15½	9½	11	8
100,000	None	1.50	1.32½	.37½ qu.	Oct. 15	International Bronze Powders Ltd. Com	29½	19	26	18
100,000	25	1.50	1.50	.07½ qu.	Jan. 15, '48	International Bronze Powders Ltd. Pref	40	34	38½	30
3,000,000	1.00	.03	.03	.01½ ½-yr.	Dec. 1	International Coal & Coke Co., Ltd.	45	30	42	36
188,312	None	1.60	1.60	int.-40z	Jan. 2, '48	International Metal Ind. Ltd. "A" Com	35½	26	33½	26
39,380	100	4.50	4.50	1.12½ qu.	Jan. 2, '48	International Metal Ind. Ltd. 4½% Pref	106	101	104½	101
52,894	100	4.00	4.00	*1.00 qu.	Oct. 15	International Milling Co. 4% Ser. "A"	115	105½	111½	106½
489,973	1.00					International Mining Corporation	110	110	4.75	4.75
14,584,025	None	*1.60	2.00	*.40 qu.+	Dec. 20	Int. Nickel Co. of Can. Ltd. Com	47	29	37½	32
276,278	5/100	7.00	7.00	*1.75 qu.	Nov. 1	Int. Nickel Co. of Can. Ltd. Pref	158	157	162	139
14,324,088	None	.50	.50	.25 ½-yr.	Dec. 1	Int. Petroleum Co. Ltd. Com. (Sh. W.)	27½	13½	16½	12½
2,550,005	1.00					Int. Uranium Mining Co. Ltd.	2.09	48	90	35
1,050,716	.50	.05	.05	.03z ½-yr.	Dec. 22	Island Mountain Mines Co. Ltd.	2.30	1.36	1.68	1.35
100,000	None	1.50	1.00	int.-.37½	Dec. 20	Kelvinator of Canada, Ltd. Com	30	23	31	24
4,730,301	1.00	.30	.15	.03z 2 mos.	Dec. 30	Kerr-Addison Gold Mines, Ltd.	17½	11½	17½	12
5,326,699	1.00	.03	.04	.2z-yr.M.03z	Nov. 1	Kirkland Lake Gold Mining Co., Ltd.	2.90	1.16	2.30	1.33
900,000	None	1.00	1.25	.25 qu.	Nov. 1	Labatt, John, Ltd.	29½	26½	26½	23
2,449,655	1.00					Labrador Mining & Exploration Co. Ltd.	11	4.55	7.50	3.40
2,000,000	1.00	.76	.54	.18 qu.	Dec 15	Lake Shore Mines, Ltd.	20½	13	16½	13
1,454,912	None			.22 ann.	Nov. 5, '45	La Luz Mines Limited	8.00	+ 25	+ 50	2.80
3,000,000	None	.18	.11½	.08z 4 mos.	Feb. 2	Lamaque Gold Mines Ltd.	8.75	5.55	7.75	5.70
100,000	None	1.00	1.00	.25 qu.	Jan. 2, '48	Lang & Sons Ltd., John A.	25	18½	22	19
287,500	3.00	.80	.80	.20 qu.	Dec. 1	Laura Secord Candy Shops Ltd.	23½	19	21½	16
29,622	25	2.00	2.00	2.00 ann.	Mar. 10	Legare Co. Ltd., The Pref	25½	25½	25	25
2,912,505	1.00	.08	.08	.02 qu.	Nov. 15	Leitch Gold Mines Ltd.	1.55	1.20	1.45	1.16
1,841,000	None	.04		int.-.04	Dec. 16, '46	Little Long Lac Gold Mines, Ltd.	3.45	1.50	2.40	1.45
445,056	None	1.25	1.25	.25 qu.	Dec. 1	Loblaw Groceries Co. Ltd. Class "A"	36	27½	33½	28
383,300	None	1.25	1.25	.25 qu.	Dec. 1	Loblaw Groceries Co. Ltd. Class "B"	34	26½	31½	26
7,500	100	4.00	3.00	1.00 qu.	Dec. 31	Loew's Theatres Ltd., Marcus	90	71	84½	84
80,000	None			int.-.25	Dec. 9	London Hosiery Mills Ltd. Com			6	5
45,000	None		.20	.20 qu.	Jan. 1, '48	London Hosiery Mills Ltd. Class "A"			15	14
2,678,068	1.00	.12	.06	qu.-.02z	Sept. 15	Macassa Mines, Ltd.	5.00	2.75	4.20	3.05
3,234,953	1.00			int.-.05z	Dec. 15, '44	MacDonald Mines Ltd.	7.50	2.50	4.85	2.15
2,862,490	1.00			int.-.12½	Dec. 31	MacLeod-Cockshutt Gold Mines Ltd.	3.75	1.50	2.25	1.30
746,271	None		.12½	int.-.12½	Dec. 31	MacMillan, H. R. Export Co. Ltd. Class "A"			10	9
2,238,813	None		.07½	int.-.07½	Dec 31	MacMillan, H. R. Export Co. Ltd. Class "B"			7½	5
3,499,528	1.00	.04	.08	int.-.04z	June 17	Madsen Red Lake Gold Mines Ltd.	5.45	2.45	4.00	2.80
4,000,000	1.00		.59	.25z spec.	Jan. 5, '48	Malartic Gold Fields Ltd.	3.75	1.50	2.60	1.50
438,100	None	.50	.59	int.-.50	Dec. 15	Maple Leaf Milling Company, Ltd. Com	17½	13	15	11
1,172,725	None	1.00	.87½	int.-.50	Dec. 15	Massey Harris Co. Ltd. Com	21	13	21½	14
258,330	20	1.25	1.25	.62½ ½-yr.	Sept. 15	Massey Harris Co. Ltd. Pref	25½	25	32	27
20,000	None	1.00	1.00	.50 ½-yr.	Jan. 1, '48	McBrine Co. Ltd., The L. Pref	21	17½	20	17
44,916	None	.30	.60	.15 qu.	Nov. 1	McCabe Grain Co. Ltd. Class "A"	12½	10	11	9
74,860	None		.30	int.-.10	Nov. 1	McCabe Grain Co. Ltd. Class "B"	11½	10	9½	8
900,000	None	1.00	1.00	.50z ½-yr.	Dec. 1	McColl-Fontenac Oil Co., Ltd. Com	26½	16½	30½	23
1,800,000	None					McColl-Fontenac Oil Co., Ltd. New Com			12½	11
798,000	5.00	3.27½	3.01½	1.00½ qu.	Jan. 2, '48	McIntyre Porcupine Mines, Ltd.	76	46½	68½	54
2,940,000	1.00			qu.-.02z	Sep. 16, '44	McKenzie Red Lake Gold Mines, Ltd.	1.70	.74	.94	.44
94,550	None	.95	1.00	.25 qu.	Nov. 1	Mercury Mills Ltd. Com	22	17	19	16
299,483	None		.10	int.-.10	Apr. 10	Milton Brick Co. Ltd.	4	2½	3½	1.75
2,134,807	None					Mining Corp. of Can., Ltd.	12½	6.75	10½	7.90
102,000	None	.35	.80	.25 qu.	Jan. 1, '48	Monarch Knitting Co., Ltd., The Com	22½	11	18	15
5,000	100		1.87½	1.12½ qu.	Jan. 1, '48	Monarch Knitting Co., Ltd., The New 4½% Pref			101½	100
2,543,860	1.00	.02		int.-.01	Dec. 15	Moneta Porcupine Mines, Ltd. . . . .	.91	.46½	.72	.44
700,000	None	.40	.80	.20 qu.	Jan. 1, '48	Montreal Locomotive Works Ltd. Com	22	15½	22½	19
478,818	None	2.83½	2.88½	.55½ qu.+	Jan. 2, '48	Moore Corporation Ltd., The Com	81	65½	77	6
14,996	100	*7.00	*7.00	*1.75 qu.	Jan. 2, '48	Moore Corporation Ltd., The "A" Pref	320	266	303	26
2,278	100	*7.00	*7.00	*1.75 qu.	Jan. 2, '48	Moore Corporation Ltd., The "B" Pref	474	396	453	41
140,000	25		.25	.25 qu.	Jan. 2, '48	Moore Corporation Ltd., The 4% Pref			27½	2
721,372	None	2.00	2.00	.50 qu.	Jan. 2, '48	National Breweries Ltd. Com	52	44	48	4

Outstanding Shares	Par \$	DIVIDEND RECORDS				STOCKS	1946		1947 to Nov. 30th	
		Paid in 1946	Paid in 1947 (to Nov. 30)	Rate	Latest Dividend Payable		High	Low	High	Low
111,000	25	1.75	1.75	.44 qu.	Jan. 2, '48	National Breweries Ltd. Pref	46	46	47	45
244,854	5.00	.15	.60	.15 qu.	Dec. 1	National Drug & Chem. Co. of Can. Ltd. Pref	14½	13	13	11½
295,852	None	.80	.80	.15 qu.	Oct. 1	National Grocers Co., Ltd. Com	21	15½	195	15
143,240	20	1.50	1.50	.37½ qu.	Oct. 1	National Hosiery Mills Ltd. Class "A" .. Pref	30½	28	30	27½
81,986	None	.15	.45	.15 qu.	July 1	National Hosiery Mills Ltd. Class "B" .. Pref	11½	11½	13	10
40,993	None					National Hosiery Mills Ltd. Class "B" .. Pref	23½	16	12½	9
27,760	None					National Sewer Pipe Co., Ltd. Class "A" .. Pref	32	23	36	29
702,000	None	1.37½	1.50	.37½ qu.	Jan. 15, '48	National Steel Car Corporation, Ltd. Com	30½	22½	26½	22
1,200,000	5.00			int.-.05z	Dec. 22, '45	Nipissing Mines Company Ltd. Com	5.65	1.95	2.10	1.25
2,239,772	None	4.00	1.50	.50 qu.	Dec. 15	Noranda Mines, Ltd. Com	72½	45½	54	42
3,757,012	None	.10	.10	int.-.10z	June 14	Normetal Mining Corporation Ltd. Com	2.24	1.03	2.05	1.32
400,000	1.00	.20		int.-.10z	Dec. 23, '46	Northern Empire Mines Co. Ltd. Com	2.50	2.10	2.25	2.00
3,250,000	1.00	.06	.03	int.-.03z	Feb. 26	O'Brien Gold Mines Ltd. Com	3.85	1.53	2.90	1.80
60,000	None	.15	.20	int.-.10z	Oct. 2	Ontario Beauty Supply Co., Ltd. Com			27½	2½
15,000	2.00	.90	.95	.10 int.	Oct. 2	Ontario Beauty Supply Co., Ltd. Pref			20	17½
48,440	None	1.00	1.00	.25 qu.	Feb. 15	Ontario Steel Products Co., Ltd. Com	26	20	20	16½
3,603	100	7.00	7.00	1.75 qu.	Feb. 15	Ontario Steel Products Co., Ltd. Pref	120	120		
300,000	None		.45	.15 qu.	Nov. 1	Orange Crush Ltd. Com	27	12½	23	13
90,000	None			½-yr.-.25z	Oct. 1, '45	Ottawa Car & Aircraft Ltd. Com	8½	5	9½	4½
1,300,000	1.00	.05	.05	int.-.05z	June 2	Pacific Petroleum Ltd. Com	1.65	.61	1.21	.84
697,104	None	1.25	1.40	.35 qu.	Jan. 2, '48	Page-Hersey Tube Ltd. Com	35	28	33½	27
5,000,000	None	.03		int.-.03z	Dec. 7, '47	Pamour Porcupine Mines Ltd. Com	2.85	1.00	2.20	1.18
8,629,090	1.00	.01		int.-.01z	Jan. 10, '46	Paymaster Cons. Mines, Ltd. Com	1.06	.46	5.90	.42
64,518	None	3.00	3.00	.75 qu.	Feb. 16, '48	Penman's Ltd. Com	81	70	71½	65
10,750	100	6.00	6.00	1.50 qu.	Feb. 2, '48	Penman's Ltd. Pref	150	148	153	153
110,003	None	.25	.25	.25 ann.	July 15	Peoples Credit Securities Ltd. Pref	9½	5½	6	5½
2,000,000	1.00	.10	.04	.01 qu. J.	Jan. 10, '48	Perron Gold Mines Ltd. Com	1.95	1.00	1.31	.86
220,000	None		.03	int.-.03z	June 2	Petrol Oil & Gas Co. Ltd., The Com	.07	.07	.20	.14
3,300,000	1.00	1.00	1.50	½-yr.-.80z	Sept 2	Photo Engravers & Electrotypers Ltd. Com	28½	24	28	25
3,136,850	1.00	.10	.10	int.-.10z	June 30	Pickle Crow Gold Mines Ltd. Com	4.95	2.70	3.30	2.30
1,751,750	1.00					Pioneer Gold Mines of B.C., Ltd. Com	7.70	3.10	4.40	3.25
1,344,695	None	1.60	.95	.35 qu. + .90	Dec. 15	Powell River Co. Ltd. (Share Warr)	36	28	44½	33½
824,707	1.00			int.-.02z	May 10, '44	Powell Rouyn G. M. Ltd. Com	1.75	.66	1.67	.75
425,293	1.00			int.-.02z	May 10, '44	Powell Rouyn G. M. Ltd. Voting Trust	1.65	.52	1.60	.71
464,365	None	.50	.30	30z ½-yr.	Dec. 31	Pwrr Corporation of Canada Ltd. Com	17½	10½	15	11
263,570	1.00		.25	*int.-.25z	Dec. 10	Poessed Metals of America Inc. Com	22½	9½	14½	9½
3,003,000	1.00	.10½	.06	.01½ qu.	Jan. 15, '48	Preston East Dome Mines, Ltd. Com	3.45	1.42	2.50	1.32
919,480	None	.30	.20	2 mos.-.03z	Jan. 9, '48	Proprietary Mines Limited. Com	17	12½	15½	12½
183,000	10		.25	25 ½-yr.	Mar. 1	Purity Flour Mills Co. Com	15	11	14½	11½
37,000	40	2.50	1.87½	.62½ qu.	Nov. 1	Purity Flour Mills Co. Pref	55	51	55	51
38,500	None		.45	15z ½-yr.	Nov. 1	Quinte Milk Products Ltd. Class "A" ..			10	8
9,625	None					Quinte Milk Products Ltd. Class "B" ..			1.15	1.00
1,050,005	1.00					Renabie Mines Ltd. Com	2.00	1.95	3.75	2.20
25,000	None	.15	.60	.15 qu.	Oct. 1	Renfrew Textiles Ltd. Class "A" ..	10½	8	10	8
30,000	None	2.00	2.00	.50 qu.	Jan. 2, '48	Riverside Silk Mills, Ltd. Class "A" .. Pref	39½	30½	38	31
20,000	None	2.00	1.00	1.00z-yr.	Dec. 5	Riverside Silk Mills, Ltd. Class "B" ..	24	9½	22½	17½
60,060	None	2.00	2.00	.50 qu.	Jan. 1, '48	Robertson, P. L., Mfg. Co. Ltd. Com	49	40	47	40
5,377	None	2.50	2.50	.62½ qu.	Jan. 1, '48	Robertson, P. L., Mfg. Co. Ltd. Pref	51	46	51½	47½
150,000	None	.20	.40	.10 qu.	Nov. 1	Robinson Cotton Mills Ltd. Com	16½	12	14	11
50,777	None					Robinson, Little & Co., Ltd. Com			10½	6½
25,000	None		1.00	.25 qu.	Dec. 1	Robinson, Little & Co., Ltd. Class "A" ..			19	16
2,567,000	None					Roxana Oils Company Ltd. Com	1.57	.40	1.03	.30
617,045	None	1.00	1.00	.50 ½-yr.	Dec. 1	Royalite Oil Co., Ltd. Com	25	14	21	14½
646,240	None	.20	.35	1.5z qu.	Sept. 30	Russell Industries Ltd. Com	16	11	15	11½
844	100	7.00	5.25	1.75 qu.	Sept. 30	Russell Industries Ltd. Pref	6.25	5.56		
48,484	100	3.19	4.25	1.06 qu.	Jan. 1, '48	Saguenay Power Co., Ltd. New 4½% Pref	106	104	106	103½
582,224	None					St. Lawrence Corp. Ltd. Com	10	6½	19	9½
264,053	50	1.00	1.00	.25 qu.	Oct. 15	St. Lawrence Corp. Ltd. Class "A" .. Pref	30½	25½	50½	32½
124,875	100	6.00	10.00	1.50-1.50z qu.	Oct. 15	St. Lawrence Paper Mills Co. Ltd. Pref	124	85	140	117
2,393,024	1.00	.15	.07	.07z ½-yr.	Apr. 5	San Antonio Gold Mines, Ltd. Com	6.00	3.75	5.25	3.25
45,000	None	.60	.55	.15 qu.	Sept. 15	Sarnia Bridge Co. Ltd. Com	13½	12	14½	11
35,000	None		.80	.20 qu.	Nov. 1	Scarfe and Company Ltd. Class "A" ..			16½	16
52,500	None		.20	int.-.10z	Nov. 1	Scarfe and Company Ltd. Class "B" ..				
50,000	None	.76	.76	int.-.19z	Dec. 1	Seythes and Company Ltd. Com	16½	13	14½	12½
16,000	25	1.25	1.25	.31½ qu.	Dec. 1	Seythes and Company Ltd. 5% Pref	28	26½	28	26½
2,178,250	None	1.00	1.20	.30 qu.	Feb. 25, '48	Shawinigan Water & Power Co., The. Com	26½	20	25½	21½
400,000	50			.50 qu.	Jan. 2, '48	Shawinigan Water & Power Co., The. 4% Pref				
137,136	None		.55	.27½ ½-yr.	Sept. 2	Shea's Winnipeg Brewery Ltd. Class "A" ..	13½	11	13½	10½
1,875,000	.50	.07½		.01½ qu.	July 15, '46	Sheep Creek Gold Mines Ltd. Com	2.10	1.00	1.65	1.00
5,944,432	1.00	.02		½-yr.-.02z	July 6, '46	Sherritt Gordon Mines, Ltd. Com	3.65	1.66	5.35	2.06
619,872	None	.60	.55	int.-.20z	Sept. 30	Sicks' Breweries Ltd. Com	15½	12	16½	12½
332,128	None	.60	.55	int.-.20z	Sept. 30	Sicks' Breweries Ltd. Voting Trust	15½	12	15½	12
1,000,000	1.00	.60	.40	.20 ½-yr.	July 28	Sigma Mines (Quebec) Ltd. Com	17½	8.50	10½	8.75
60,085	5.00					Silkmit Ltd. Com	25½	13½	19½	12½
10,000	40.00	2.00	1.50	.50 qu.	Dec. 15	Silkmit Ltd. 5% Pref	42	35	40	38
2,040,000	1.00					Silver-Miller Mines Ltd. Com	.62	39	.59½	.24½
426,602	None	.30	.60	.15 qu.	Jan. 2, '48	Silverwood Dairies, Ltd. Class "A" ..	13½	11	13½	11½

Outstanding Shares	Par \$	DIVIDEND RECORDS				STOCKS	1946		1947 to Nov. 30th	
		Paid in 1946	Paid in 1947 (to Nov. 30)	Rate	Latest Dividend Payable		High	Low	High	Low
426,602	None		.50	int. 30	Oct. 1	Silverwood Dairies, Ltd. Class "B"	6½	5½	12	6½
7,000	100	5.00	5.00	1.25 qu.	Jan. 2, '48	Silverwood (Western) Dairies.... Pref	102	100	100	99
360,000	None	1.00	1.50	.75 ½-yr.	Aug. 25	Simpsons Limited. Class "A"	40	27½	32½	24½
360,000	None	1.00	1.50	1.50 ann.	Aug. 25	Simpsons Limited. Class "B"	37½	24	29	19½
112,500	100	4.50	3.37½	1.12½ qu.	Dec. 15	Simpsons Limited. 4½ Pref	108½	101½	106½	101
37,601	20.00	1.20	1.20	.30 qu.	Nov. 1	Slater Co. Ltd., N.	34	25	33½	28
12,000	50		.53	.53 qu.	Oct. 15	Slater Co. Ltd., N. Pref			51½	50½
750,000	None	* .76	.82	.25z qu.	Nov. 15	Southern Co. Ltd.	23	17	20	17
2,141,005	None			.03-int.	Jan. 5, '48	Springer, Sturgeon Gold Mines Ltd.	1.50	.90	1.48	.91
750,000	None		.30	int.-10	Dec. 1	Standard Chemical Company, Ltd.	16	8	9½	7
10,000	100	5.00	5.00	1.25 qu.	Dec. 1	Standard Chemical Company, Ltd. Pref	105½	100	105	96
131,082	None					Standard Paving & M. Ltd. Com	10	5½	8	5½
77,135	None	y .62½	1.25	31½+31½ ½-yr.	Oct. 1	Standard Paving & M. Ltd. Pref	24½	17½	23	19
200,000	None	.40	.40	.10 qu.	Oct. 10	Standard Radio, Ltd. Class "A"	9½	5½	8	5
31,350	None	.30	.60	.15 qu.	Nov. 1	Stanley Brook Ltd. Class "A"	12	10½	12	10
62,700	None	.20	.40	.10 qu.	Nov. 1	Stanley Brook Ltd. Class "B"	8	7	7½	6
407,168	None	.30	.60	.15 qu.	Jan. 2, '48	Stedman Bros. Ltd.	20	16½	17½	13½
460,000	None	3.00	3.00	.75 qu.	Nov. 1	Steel Company of Canada Ltd. Com	92½	73	83	74½
259,852	25	3.00	3.00	.75 qu.	Nov. 1	Steel Company of Canada Ltd. Pref	95	77	89½	78
6,148,011	1.00					Steeple Rock Iron Mines, Ltd.	4.45	2.03	2.65	1.75
25,000	100			.20 qu.		Sterling Coal Co., Ltd. Com	10	7	15½	9
36,491	None	1.05	1.40		Dec. 1	Stuart Oil Co. Ltd., D. A. Pref	23½	18½	21	18
4,000,000	1.00			4 mos.-02z	July 15, '44	Sullivan Cons. Mines Ltd.	3.25	1.50	2.85	1.70
3,299,500	1.00	.12	.09	.02 qu.	Jan. 2, '48	Sylvanite Gold Mines, Ltd. (certificates)	4.10	2.15	2.75	1.98
112,000	None	.90	1.35	.25 qu.+ .05	Oct. 1	Tamblyn Limited, G. Com	27½	21½	28½	26
10,000	50	.84½	2.00	.50 qu.	Oct. 1	Tamblyn Limited, G. 4% Pref	54½	52½	54	51
200,000	None		.25	int.-.25	Jan. 2	Taylor, Pearson and Carson (Can.) Ltd. Com	7½	5½	6½	5½
25,000	10.00	.12½	.50	.12½ qu.	Dec. 1	Taylor, Pearson and Carson (Can.) Ltd. 5% Pref	12½	11	12½	10
4,807,144	1.00	.15	.15	4 mos.-05z	Feb. 2	Teck-Hughes Gold Mines, Ltd.	5.25	3.10	4.50	3.20
440,000	5.00					Texas Canadian Oil Corp.	1.45	1.25	1.40	1.35
23,366	None		.50	.25 qu.	Oct. 1	Tip Top Cannery Ltd. Class "A"			10½	9½
120,000	None	.30	.30	.07½ qu.	Jan. 2, '48	Tip Top Tailors Ltd. Com	25	16	21	17
246,131	None		.50	.10qu.+ .10	Dec. 1	Toronto Elevators Ltd.			13½	11
38,600	None	.45	.60	.15 qu.	Oct. 1	Toronto Iron Works Ltd. Com	14	11½	12	8½
85,000	None	.45	.60	.15 qu.	Oct. 1	Toronto Iron Works Ltd. Class "A"	14	11½	12½	9½
27,543	None		.50	int.-.50	July 1	Traders Finance Corporation "A"	35	25	37	26½
30,000	None		.50	int.-.50	July 1	Traders Finance Corporation "B"	35	24	37½	27
35,000	100	3.37½	4.50	1.12½ qu.	Oct. 1	Traders Finance Corporation Pref	105½	103	103½	102
13,655		y 1.00	y 1.00	ann.-1.00z	Jan. 2	Traders Finance Corporation Series "A" Rts.	21½	18	21½	21½
6,171		y 1.00	y 1.00	ann.-1.00z	Jan. 2	Traders Finance Corporation Series "B" Rts.	21	18	21½	21½
20,000	None	7.00	7.00	1.75 qu.	Oct. 15	Tuckett Tobacco Co., Ltd., The. Pref	182	182	183	165
229,315	100	1.00		int.-1.00	Dec. 10, '46	Twin City Rapid Transit Co. Com	26	13	16	7½
85,497	50	.62½	2.50	.62½ qu.	Oct. 1	Twin City Rapid Transit Co. 5% Conv. Prior Pref				
706,199	None		.20	int.-.20	July 10	Union Gas Co. of Canada, Ltd. "A"	12½	8½	10½	8½
52,660	None	1.50	1.50	.37½ qu.	Nov. 15	United Corporation Ltd. "A"	32	28½	31	29½
239,790	None	.75	1.00	int.-.25	Nov. 29	United Corporation Ltd. "B"	31	19	21	17½
90,000	50	3.00	3.00	.75 qu.	Jan. 2, '48	United Fuel Invest. Ltd. 6% "A" Pref	58	40½	50	42½
69,689	25					United Fuel Invest. Ltd. "B" Pref	11	5½	17	5½
469,424	None	.35	.52½	int.-.17½z	Sept. 30	United Steel Corp. Ltd. Com	13½	8½	10	7½
3,274,827	1.00	.02½	.05	int.-.02½	Dec. 1	Upper Canada Mines, Ltd.	3.10	1.93	2.85	2.00
1,787,416	None	.20	.05	.05z ½-yr.	July 15	Ventures Ltd.	16½	8½	12	7.25
16,000	25		1.25	.31½ qu.	Dec. 1	Virginia Dare Ltd. 5% Pref			25½	23
3,300,000	None	.70	.60	.30z qu.	Dec. 10	Waite Amulet Mines, Ltd.	5.10	3.80	4.95	4.20
2,896,016	None	.30	.90	.37½z qu.	Dec. 15	Walker-Gooderham Worts, Ltd., H. Com	31	24½	28½	21½
118,151	None	1.00	1.00	.50½-yr.-50	Dec. 14	Westel Products Ltd.	30	22	30½	23½
86,658	None					Western Grocers Ltd. Com	30	18	38½	25
67,772	None	.37½	1.75	.50z qu.	Oct. 15	Western Grocers Ltd. Class "A"	39	33½	39½	35
59,715	20		1.40	.35 qu.	Oct. 15	Western Grocers Ltd. Pref	37	34½	38	33½
404,421	None	.80	.80	.20 qu.	Jan. 2, '48	Weston Ltd., Geo. Com	36½	25	31	26½
35,000	100	4.50	4.50	1.12½ qu.	Dec. 1	Weston Ltd., Geo. 4½ Pref	108½	103½	108	101
564,989	None	.50	.50	int.-.50	Dec. 31	Winnipeg Electric Co. Com	21½	10	21½	13
50,000	100	5.00	2.50	2.50 ½-yr.	Dec. 31	Winnipeg Electric Co. Pref	105	94	101	96
6,500	100	7.00	8.75	1.75 qu.	Nov. 1	Wood, Alexander & James, Ltd. 1st Pref	135	117	130	125
50,000	5.00	1.50	1.50	.25 qu.	Jan. 10, '48	Wood Combining Corp. of Can. Ltd.	29	22	25½	19
5,500,000	None	.20	.16	qu.-.04z	Jan. 2, '48	Wright-Hargreaves Mines, Ltd.	6.55	2.95	3.50	2.70
229,012	None	.40	.40	.20 ½-yr.	Jan. 2, '48	York Knitting Mills, Ltd. Com	19½	13½	17	13
1,500	100	6.75	7.00	½-yr.-3.50z	Jan. 2, '48	York Knitting Mills, Ltd. 1st Pref	175	175	172	172
3,000	100	6.75	7.00	½-yr.-3.50z	Jan. 2, '48	York Knitting Mills, Ltd. 2nd Pref				

Qu.—Quarterly ½ yr.—Half yearly Yr.—yearly Ann.—annual Int.—intrim *American funds Z—denote amount of latest dividend.

CHARTERED BANKS OF CANADA

Outstanding Shares	Par \$	DIVIDEND RECORDS				STOCK	1946		1947 to Nov. 30th	
		Paid in 1946	Paid in 1947 to Nov. 30	Rate	Latest Dividend Payable		High	Low	High	Low
700,000	10	.70	.72½		Dec. 1	Canadienne Nationale.....	22½	16½	22	19½
3,000,000	10	.75	.80	.20 qu.	Jan. 2/48	Commerce.....	25	19½	23½	21
700,000	10	.95	1.00	.25 qu.	Nov. 1	Dominion.....	30	24	29½	25
700,000	10	1.00	1.00	.25 qu.	Nov. 1	Imperial.....	30½	26	30	25
2,564,904	10	.60	.90	.20 qu.	Jan. 2/48	Montreal.....	27½	21½	28	25½
1,200,000	10	1.15	1.20	.30 qu.+ .20	Jan. 2/48	Nova Scotia.....	40	33½	39½	33
3,500,000	10	.80	.85	.25 qu.	Dec. 1	Provinciale.....	Not Listed	on Exchange		
600,000	10	1.20	1.20	.30 qu.	Dec. 1	Royal.....	25½	20	25	22½
						Toronto.....	39	22½	40	35

LOAN, TRUST AND MORTGAGE COMPANIES

Outstanding Shares	Par \$	DIVIDEND RECORD				LOAN COMPANIES, ETC.	1946		1947 to Nov. 30th	
		Paid in 1946	Paid in 1947 to Nov. 30	Rate	Latest Dividend Payable		High	Low	High	Low
70,000	100	8.00	8.00	2.00 qu.	Jan. 2/48	Canada Perm. Mortgage Corp.....	205	178	202	188
25,000	100	8.00	8.00	2.00 qu.	Oct. 1	Cen. Can. Loan & Savings.....	185	181	205	200
10,000	100	4.75	5.00	1.25 qu.	Jan. 2/48	Chartered Trust & Executor.....	140	120	150	140½
12,675	100	.....	4.50	Int. 2.50	Jan. 2/48	Crown Trust & Guarantee.....	105½	102	110	103
5,000	100	5.00	5.00	1.25 qu.	Oct. 15	Guaranty Trust Co. of Canada.....	120	115	125	117
40,000	100	4.00	4.50	1.00 qu.	Jan. 1/48	Huron & Erie Mtg. Corp.....	110	95	115	107½
50,000	100	.80	.90	.20 qu.	Jan. 1/48	Huron & Erie Mtg. Corp. 20%.....	20½	17	22	19½
300,000	10	.22½	.95	.25 qu.	Oct. 1	National Trust Co.....	20½	24½	28	26
48,440	None	1.00	1.00	.25 qu.	Feb. 15/48	Ontario Loan & Debenture.....	60	49½	68	49½
11,988	100	2.00	1.00	1.00½ yr.	June 30	Premier Trust.....	110	98	115	110
6,661	100	4.00	5.00	2.50½ yr.	Jan. 2/48	Sterling Trusts Corp.....	55½	55½	.....	.....
2,741	100	.....	.....	.....	.....	Sterling Trusts Corp. 5% Pd.....	175	143	180	170
30,000	100	6.75	7.75	1.75 qu.	Jan. 2/48	Toronto General Trust.....	132	104½	116½	106½
19,730	50	5.00	5.00	1.25 qu.	Oct. 1	Toronto Mortgage.....				

TAXES ON SALE OR TRANSFER OF STOCKS AND BONDS

DOMINION STOCK TRANSFER TAX

On every sale or transfer of stocks or bonds of any association, company or corporation, and on Rights and Warrants, tax, payable by affixed stamps, is as follows:

Bonds: for every hundred dollars or fraction thereof of the par value3c.

Shares of stock, per share:

Under \$1.00 a share. ¼/10 of 1% of value of sale.

At \$1.00 and up to \$5.00.....¼c. per share.

Over \$5.00 " " \$25.00.....1c. " "

" \$25.00 " " \$50.00.....2c. " "

" \$50.00 " " \$75.00.....3c. " "

" \$75.00 " " \$150.00.....4c. " "

" \$150.00 4c per share plus 1/10 of 1% of value in excess of \$150.00.

Provided that the first delivery by a corporation or company of such shares or bonds in order to effect an issue shall not be subject to the tax.

Rights and Warrants are subject to payment of Dominion stock transfer tax, as of June 28, 1946. The tax is to be figured on the same basis as stocks selling at a similar price.

STOCK TRANSFER TAX, ONTARIO

Upon every change of ownership consequent upon the sale, transfer or assignment of any share of stock of any association, company or corporation, or of any bond, debenture or share of debenture stock made or carried into effect in Ontario, or of any participating interest in the operations or profits of an association, company or corporation, represented by certificates or other instruments of title capable of being sold, transferred or assigned, including syndicate

units, mineral deeds, oil royalties, and fixed investment trust shares issued by a trustee and representing an equitable ownership in deposited securities, and upon every order given to a broker in Ontario for the sale, transfer or assignment of any such securities when the order is to be executed outside of Ontario, there shall be imposed, levied and collected a transfer tax. The Scale of Tax is the same as for the Dominion of Canada, shown above.

These stamps and any further information may be obtained from the Treasury Department, Parliament Buildings, Toronto, Ontario

SECURITY TRANSFER TAX, QUEBEC

The Scale of Tax is the same as for the Dominion of Canada, shown above (except on shares of stock selling over \$150.00—5c per share), on the following transactions:—

Upon every change of ownership of a security consequent upon the sale, the transfer or the assignment thereof, made in or carried into effect in Quebec Province;

Upon every order given in Quebec for the sale, transfer or assignment of a security, when such order is to be executed outside of Quebec;

Upon every delivery in Quebec of a security payable or transferable to bearer, when the sale, transfer or assignment thereof has been executed outside of Quebec;

Upon every payment made in Quebec, consequent upon the sale, transfer or assignment which has been executed outside of Quebec;

Upon every conversion in Quebec of a security into one which is payable or transferable to bearer;

Upon every transfer or delivery of securities in Quebec, effected for cancellation or exchange pur-

poses; provided this paragraph shall not apply where the exchange of securities issued by one company is made for other securities issued by the same company to the same holder.

Only one of the provisions contained in the foregoing subsection 1 of this section may apply in this Province to the same transaction in securities.

Except as hereinafter provided, if a change of ownership otherwise than by sale is effected, of any share of stock, such change of ownership shall be subject to the tax imposed by this section, computed on the basis of the current market price of the aforesaid share of stock.

When a current market price has not been established by recent sales, or where it is difficult to ascertain the value of the shares of stock, the Provin-

cial Treasurer may fix a price which shall be the price on which the tax shall be paid.

In this section, the term "share of stock" applies to the share of any undivided interest and the share of any participating interest, such as mentioned in sub-paragraph b of subsection 2 of section 1a of this Act.

In respect of transactions in fractional shares, the tax applies pro rata according to the rate exigible in respect of whole shares.

NOT SUBJECT TO THE TAX

Certain transactions not included above are exempt; such as transmissions owing to death, allotment of a first issue, transfers or assignments in connection with the security of a loan, etc.

For further information, apply to the Comptroller of Provincial Revenue, Quebec.

DOMINION OF CANADA FUNDED DEBT OUTSTANDING

(Excluding Treasury Bills and Deposit Certificates)
(as at December 31st, 1946)

Maturity	Rate %	Particulars	Amount	Issued	Payable
1 Mar., 1947	$\frac{1}{2}$	Treasury Notes	60,000,000	1946	Canada
1 May, 1947	$\frac{1}{2}$	Fifth Victory Loan	373,259,000	1943	Canada
1 Oct., 1947	$\frac{2}{3}$	Inscribed Stock	103,085	1897	London
15 Jan., 1948	$\frac{2}{3}$	Bonds	30,000,000	1943	N.Y.
1 Mar., 1948	$\frac{2}{3}$	Second Victory Loan	269,879,000	1942	Canada
1 Mar., 1948	$\frac{1}{2}$	Sixth Victory Loan	239,713,000	1944	Canada
1 Nov., 1948	$\frac{1}{2}$	Seventh Victory Loan	344,267,000	1944	Canada
1 Nov., 1949	$\frac{1}{2}$	Eighth Victory Loan	267,800,000	1945	Canada
1 Nov., 1950	$\frac{1}{2}$	Ninth Victory Loan	335,690,000	1945	Canada
1 Nov., 1950	$\frac{1}{2}$	Bonds	400,000,000	1946	Canada
15 June, 1951	3	Victory Loan 1941	643,534,250	1941	Canada
15 Nov., 1951	$\frac{3}{4}$	Bonds	60,000,000	193	Canada
1 Feb., 1952	$\frac{3}{4}$	First War Loan	250,000,000	1940	Canada
1 Oct., 1952	3	Second War Loan	324,945,700	1940	Canada
15 Oct., 1952	4	1932 Loan	56,191,000	1932	Canada
1 Mar., 1954	3	Second Victory Loan	669,658,900	1942	Canada
1 May, 1955	$\frac{3}{4}$	Registered Stock	4,763,036	1934	London
1 June, 1955	3	1935 Loan (June Issue)	40,000,000	1935	Canada
1 June, 1955	3	1935 Loan (Nov. Issue)	55,000,000	1935	Canada
1 Nov., 1956	3	Third Victory Loan	847,136,050	1942	Canada
1 Nov., 1956	$\frac{2}{3}$	Savings Bonds—Series 1	467,223,850	1946	Canada
1 May, 1957	3	Fourth Victory Loan	1,111,261,650	1943	Canada
1 Nov., 1957	$\frac{4}{5}$	Conversion Loan	37,523,200	1931	Canada
1 Nov., 1957	$\frac{2}{3}$	*Savings Bonds—Series 2	250,000,000	1947	Canada
1 June, 1958	3	1938 Loan	49,200,000	1938	Canada
1 June, 1958	3	1939 Loan	39,000,000	1939	Canada
1 Sept., 1958	4	Stocks & Bonds	3,216,778	1933	London
1 Nov., 1958	$\frac{4}{5}$	Conversion Loan	276,687,600	1931	Canada
1 Jan., 1959	3	Fifth Victory Loan	1,197,324,750	1943	Canada
1 Nov., 1959	$\frac{4}{5}$	Conversion Loan	289,693,300	1931	Canada
1 June, 1960	3	Sixth Victory Loan	1,165,300,350	1944	Canada
1 Oct., 1960	4	External Loan	100,000,000	1930	N.Y.
15 Jan., 1961	$\frac{3}{4}$	External Loan	48,000,000	1936	N.Y.
1 Feb., 1962	3	Seventh Victory Loan	1,315,639,000	1944	Canada
1 July, 1963	$\frac{3}{4}$	Conversion	3,535,814	1938	London
1 Oct., 1963	8	Eighth Victory Loan	1,295,819,350	1945	Canada
1 June, 1966	$\frac{3}{4}$	Bonds	54,703,000	1936	Canada
1 Sept., 1966	3	Ninth Victory Loan	1,691,796,700	1945	Canada
Perpetual	3	Bonds	55,000,000	1938	Canada

* Maximum subscription per individual \$1,000. Redeemable at par at any time. Amount subscribed approximate.

STOCK EXCHANGES OF CANADA

EXCHANGE	PRESIDENT OR CHAIRMAN	SECRETARY	OPERATING SECRETARY
Calgary Stock.....	Leonard Phillips.....	R. W. Scrimgeour	R. W. Scrimgeour
Montreal Stock.....	Raymond Allan.....	F. J. Vincent.....	xG. P. G. Dunlop
Montreal Curb Market.....	G. F. McArthur.....	H. R. McCuaig.....	xG. P. G. Dunlop
The Toronto Stock.....	R. J. Breckenridge.....	J. T. Cannon.....	* Roy E. Mackenzie
Vancouver Stock.....	Sir S. H. F. Lennard..	D. F. MacKenzie.....	* A. J. Trebilcock
Winnipeg Grain.....	Stanley N. Jones.....	J. T. Irving.....	V. A. Simons

† Asst. Manager

* Executive Manager

x General Manager

DEPARTMENT OF NATIONAL DEFENCE

The Department of National Defence was created by "The National Defence, Act, 1922" effective January 1st, 1923, amalgamating the Departments of Militia and Defence and the Naval Service and the Air Board. In May, 1940, a separate Department of National Defence for Air was set up, and later in the same year a separate Department of National Defence for Naval Services. In 1942 the Naval Board was created as an advisory body to the Minister for Naval Services.

On December 13th, 1946, the three services were placed under one Minister of National Defence.

Minister of National Defence

The Hon. Brooke Claxton, K.C., B.C.L., D.C.M.

Parliamentary Assistant to the Minister

H. Lapointe, M.P.

Executive Assistant to the Minister . . . A. L. S. Ireton

Private Secretary to the Minister W. R. Wright, D.S.C.

Associate Private Secretary to the Minister . . .

Miss Irene Dunn

Deputy Minister W. Gordon Mills, C.M.G.

Associate Deputy Ministers, A. Ross, C.M.G.,

Paul Mathieu, D.S.O., E.D.

Assistant Deputy Ministers, James A. Sharpe, O.B.E.

A. B. Coulter, O.B.E., Basil B. Campbell, O.B.E.

Financial Adviser R. Whitley

Defence Secretary . . . Colonel H. L. Cameron, O.B.E.

DEFENCE COUNCIL

Chairman—The Minister of National Defence.

Members—The Parliamentary Assistant to the Minister of National Defence; The Deputy Minister of National Defence; The Chief of the Naval Staff; The Chief of the General Staff; The Chief of the Air Staff; The Director General of Defence Research; The Associate Deputy Ministers of National Defence.

Secretary—Defence Secretary.

THE NAVAL BOARD

Chief of Naval Staff, Vice-Admiral H. T. W. Grant, C.B.E., D.S.O., R.C.N.

Vice Chief of Naval Staff, Rear-Admiral F. L. Houghton, C.B.E., R.C.N.

Chief of Naval Personnel, Commodore G. R. Miles, O.B.E., R.C.N.

Chief of Naval Administration and Supply, Commodore (E) J. G. Knowlton, O.B.E., R.C.N.

Chief of Naval Technical Services, Commodore (E) J. G. Knowlton, O.B.E., R.C.N.

The Secretary, Naval Board, Commander (S) C. J. Dillon, R.C.N.

NAVAL ESTABLISHMENTS

NAVAL HEADQUARTERS

Department of National Defence
Cartier Square, Ottawa, Ont.

COMMANDING OFFICER ATLANTIC COAST

H. M. C. Dockyard, Halifax, N.S.

COMMANDING OFFICER PACIFIC COAST

H.M.C. Dockyard, Esquimalt, B.C.

TRAINING CENTRES

H.M.C.S. "Stadacona", Halifax, N.S.

H.M.C.S. "Naden", Esquimalt, B.C.

H.M.C.S. "Naden II", Comox, B.C.

COLLEGE

H.M.C.S. "Royal Roads" (R.C.N.-R.C.A.F. College), Royal Roads, B.C.

RESERVE DIVISIONS

(Address "The Commanding Officer")

Charlottetown, P.E.I.—H.M.C.S. "Queen Charlotte", Sims Building.

Halifax, N.S.—H.M.C.S. "Scotian".

St. John, N.B.—H.M.C.S. "Brunswick", P.O. Box 1077.

Quebec, Que.—H.M.C.S. "Montcalm", 30 Laurier Avenue.

Montreal, Que.—H.M.C.S. "Donnacona", 1475 Drummond Street.

Ottawa, Ont.—H.M.C.S. "Carleton", Dow's Lake.

Kingston, Ont.—H.M.C.S. "Catarqui", 47 Wellington Street.

Toronto, Ont.—H.M.C.S. "York", 57 Lakeshore Blvd.

Hamilton, Ont.—H.M.C.S. "Star", Catherine St. N.

London, Ont.—H.M.C.S. "Prevost", Carling Block, Richmond Street.

Windsor, Ont.—H.M.C.S. "Hunter", 960 Ouellette Avenue.

Port Arthur, Ont.—H.M.C.S. "Griffon", 125 Algoma N.

Winnipeg, Man.—H.M.C.S. "Chippawa", 51 Smith Street.

Regina, Sask.—H.M.C.S. "Queen", Elphinston and 10th Ave.

Saskatoon, Sask.—H.M.C.S. "Unicorn", 4th Ave. and 24th Street.

Edmonton, Alta.—H.M.C.S. "Nonsuch", 9722-102nd Street.

Calgary, Alta.—H.M.C.S. "Tecumseh", 337-7th Ave., West.

Vancouver, B.C.—H.M.C.S. "Discovery", Deadman's Island.

Prince Rupert, B.C.—H.M.C.S. "Chatham".

Victoria, B.C.—H.M.C.S. "Malahat".

ARMY HEADQUARTERS

OTTAWA

OFFICE OF THE JUDGE ADVOCATE-GENERAL

Judge Advocate-General—Brigadier R. J. Orde, C.B.E., Gen. List, i.d.c.

Vice-Judge Advocate-General—Col. (actg.) W. J. Lawson, Gen. List.

DIRECTORATE OF PUBLIC RELATIONS

(NATIONAL DEFENCE)

Director of Public Relations—Colonel (Acting) H. E. T. Doucet, O.B.E., E.D., Gen. List, p.s.c.†

THE GENERAL STAFF BRANCH

Chief of the General Staff—Lt.-General C. Foulkes, C.B., C.B.E., D.S.O., Gen. List, p.s.c.†

Vice-Chief of the General Staff—Major-General (actg.) C. C. Mann, C.B.E., D.S.O., Gen. List, p.s.c.†

Deputy Chief of the General Staff—Brigadier W. J. McGill, D.S.O., Gen. List, p.s.c.

Director of Military Operations and Planning—Colonel (Actg.) J. E. C. Pangman, D.S.O., E.D., Gen. List, s.c.

Director of Military Intelligence—Colonel (Actg.) W. A. B. Anderson, O.B.E., Gen. List, p.s.c.†

Director of Staff Duties—Colonel L. M. Chesley, O.B.E., E.D., Gen. List.

Director of Military Training—Colonel R. W. Moncel, D.S.O., O.B.E., Gen. List s.c.

Director of Weapons and Development—Colonel (Actg.) S. E. E. Morres, Gen. List, p.s.c., r.m.c.

Director of Historical Section—Colonel C. P. Stacey, O.B.E., Gen. List.

Director of Royal Canadian Armoured Corps—

Director of Royal Canadian Artillery—Colonel J. S. Ross, D.S.O., Gen. List., s.c.

Director of Royal Canadian Engineers—Colonel H. L. Meuser, O.B.E., Gen. List.

Director of Royal Canadian Corps of Signals—Colonel A. E. Winch, C.B.E., Gen. List.

Director of Canadian Infantry Corps—Colonel (Actg.) J. G. G. Charlebois, Gen. List, p.s.c.†

BRANCH OF THE ADJUTANT-GENERAL

Adjutant-General—Maj.-General E. G. Weeks, C.B., C.B.E., M.C., M.M., Gen. List, p.s.c.

Vice Adjutant-General—Brigadier W. H. S. Macklin, C.B.E., Gen. List., p.s.c.

Deputy Adjutant-General—

Director General of Medical Services—Brigadier W. L. Coke, O.B.E., R.C.A.M.C.

Director of Organization—Colonel F. J. Fleury, M.B.E., E.D., Gen. List.

Director of Army Personnel—Colonel (Actg.) A. G. Cherrier, O.B.E., Gen. List, i.s.c.

Director of Administration—Colonel (Actg.) H. M. Cathcart, O.B.E., E.D., Gen. List.

Director of Pay Services—Colonel (Actg.) C. E. Belanger, O.B.E., Gen. List.
Director General of Dental Services—Colonel E. M. Wansbrough, O.B.E., M.M., E.D., R.C.D.C.
Principal Chaplain (P)—Hon. Lt.-Colonel C. G. F., Stone, M.B.E., C.C.S.
Principal Chaplain (RC)—Hon. Lt.-Colonel C. E. Beaudry, M.B.E., C.C.S.
Provost Marshal—Lt.-Colonel J. R. Stewart, M.B.E., C. Pro C.
Camp Commandant Army H.Q., Lt.-Col. G. L. W. Macdonald, R.C.A.

BRANCH OF THE QUARTERMASTER-GENERAL

Quartermaster-General—Maj.-General (Actg.) N. E. Rodger, C.B.E., Gen. List, s.c.
Vice Quartermaster-General—Brigadier J. A. W. Bennett, C.B.E., Gen. List, s.c.
Asst. Quartermaster-General—Lt. Col. T. E. Sisson, O.B.E., E.D., R.C.I.C.
Director of Works and Accommodation—Colonel (Actg.) H. W. Love, O.B.E., Gen. List, s.c.
Director of Transport—Colonel M. L. Brennan, O.B.E., Gen. List.
Director of Supplies and Transport, Col. M. L. Brennan, O.B.E., Gen. List.
Director of Ordnance Services—Colonel (Actg.) A. T. Smith, O.B.E., Gen. List.
Director of Mechanical Engineering—Colonel J. W. Bishop, O.B.E., Gen. List, s.c.
Director of Design and Development—Brigadier G. P. Morrison, C.B.E., Gen. List, p.a.c., m.q.
Director of Armament Development—Colonel R. A. H. Galbraith, O.B.E., Gen. List, p.a.c., m.q.
Director of Engineer Development—Lt.-Colonel (Actg.) J. Blair, E.D., R.C.E., s.c., (Acting).
Director of Vehicle Development.....
Director of Electrical and Communications Development—Colonel B. S. Lake, O.B.E., E.D., Gen. List, m.s.c.
Directorate of Inter-Service Development—Lt.-Colonel (acting.) H. A. Delcellier, E.D., R.C.A.

COMMANDS AND AREAS

EASTERN COMMAND Hq., Halifax, N.S.
Officer Commanding—Maj.-General H. W. Foster, C.B.E., D.S.O., p.s.c., m.q.
NEW BRUNSWICK AREA Hq., FREDERICTON, N.B.
Area Commander—Brigadier T. G. Gibson, C.B.E., D.S.O., s.c.
QUEBEC COMMAND Hq., MONTREAL, P.Q.
Officer Commanding—Maj.-Gen. R. O. G. Morton, C.B.E., p.s.c., g, 1, m.q.
EASTERN QUEBEC AREA Hq., QUEBEC, P.Q.
Area Commander, Brigadier J. V. Allard, D.S.O.
CENTRAL COMMAND Hq., OAKVILLE, ONT.
Officer Commanding—Maj.-General C. Vokes, C.B., C.B.E., D.S.O., p.s.c., r.m.c.
EASTERN ONTARIO AREA Hq., KINGSTON, ONT.
Area Commander—Colonel M. P. Bogert, D.S.O., O.B.E., s.c., r.m.c.
WESTERN ONTARIO AREA Hq., LONDON, ONT.
Area Commander—Brigadier H. A. Sparling, C.B.E., D.S.O., p.s.c., a, g, r.m.c.
PRAIRIE COMMAND Hq., WINNIPEG, MAN.
Officer Commander—Brigadier J. P. E. Bernatchez, C.B.E., D.S.O., 1, r.m.c.
SASKATCHEWAN AREA Hq., REGINA, SASK.
Area Commander—Colonel R. E. A. Morton, D.S.O., r.m.c.
WESTERN COMMAND Hq., EDMONTON, ALTA.
Officer Commanding—Maj.-General (actg.) M. H. S. Penhale, C.B.E., p.s.c., a, g, m.q.
BRITISH COLUMBIA AREA Hq., VANCOUVER, B.C.
Area Commander—Brigadier E. C. Plow, C.B.E., D.S.O., r.m.c., m.s.c.
NORTHWEST HIGHWAY SYSTEM Hq., WHITEHORSE, YUKON TERRITORIES
Commander—Brigadier A. B. Connelly, C.B.E.
CANADIAN ARMY STAFF, WASHINGTON
Commander—Brigadier H. E. Taber, C.B.E.

CANADIAN ARMY LIAISON ESTABLISHMENT, LONDON
Senior Canadian Army Liaison Officer—Brigadier H. D. Graham, C.B.E., D.S.O., E.D., M.S.C.

AIR FORCE HEADQUARTERS

Chief of the Air Staff—Air Marshal W. A. Curtis, C.B., C.B.E., D.S.C., E.D.
Assistant Chief of the Air Staff—Air Commodore D. M. Smith, C.B.E.
Secretary, Chiefs of Staff Committee—Group Captain W. W. Bean, O.B.E.
Executive Assistant to Chief of Air Staff—Wing Commander D. T. French, D.F.C.
Director of Accounts and Finance—Air Commodore J. M. Murray, C.B.E.
Chief Inspector of Accidents—Group Captain A. O. Adams, O.B.E.
Deputy Judge Advocate General—Wing Commander J. M. Sutherland.

AIR MEMBER FOR AIR PLANS

Air Member for Air Plans—Air Vice Marshal A. L. Morfee, C.B., C.B.E.
Director of Intelligence Air—Wing Commander F. F. Lambert, D.S.O., D.F.C.
Deputy Air Member Air Plans (Plans)—Air Commodore H. B. Godwin, C.B.E.
Deputy Air Member Air Plans (Organization)—Air Commodore W. A. Orr, C.B.E.
Director of Planning Cost and Estimates—Wing Commander J. S. Sanderson.
Director of Service Requirements—Group Captain D. S. Blaine.
Director of Operational Requirements—Group Captain W. E. Bennett.
Director of Organization and Establishments—Group Captain F. C. Carling-Kelly.

AIR MEMBER OPERATIONS AND TRAINING

Air Member Operations and Training—Air Vice Marshal C. R. Slemon, C.B., C.B.E.
Deputy Air Member Operations and Training—Air Commodore J. G. Kerr, C.B.E., A.F.C.
Director of Air Training—Group Captain J. B. Harvey, A.F.C.
Director of Ground Training—Group Captain C. H. Greenway, O.B.E.
Director of Trade Advancement—Wing Commander J. D. Syme, M.B.E.
Director of Signals Air—Group Captain M. M. Hendrick, O.B.E.
Director of Air Operations—Group Captain C. L. Annis, O.B.E.
Air Cadet Liaison Officer—Wing Commander W. F. M. Newson, D.S.O., D.F.C.

AIR MEMBER FOR PERSONNEL

Air Member for Personnel—Air Vice Marshal J. L. Plant, C.B.E., A.F.C.
Deputy Air Member for Personnel—Air Commodore D. E. MacKell, C.B.E.
Director of Personnel Administration—Group Captain H. M. Carscallen, D.F.C.
Director of Health Services—Group Captain A. A. G. Corbet, E.D.
Director of Postings and Careers—Group Captain W. E. Kennedy, A.F.C.
Director of Selection and Manning—Group Captain R. Ripley, O.B.E.
Principal Chaplain (Protestant)—Wing Commander R. M. Frayne.
Principal Chaplain (Roman Catholic)—Wing Commander L. A. Costello.

AIR MEMBER FOR TECHNICAL SERVICES

Air Member for Technical Services—Air Vice Marshal A. L. James, C.B.E.
Director of Construction Engineering—Group Captain C. A. Davidson, O.B.E.
Deputy Air Member for Technical Services (Maintenance)—Air Commodore J. G. Bryans, C.B.E.
Director of Aircraft Maintenance—Group Captain C. L. Trecarten, O.B.E.
Director of Electronic Maintenance—Wing Commander K. P. Likeness.
Director of "Q" Maintenance—Wing Commander A. A. Buchanan, M.B.E.

Deputy Air Member for Technical Services (Supply)
—Air Commodore R. A. London, O.B.E.
Director of Equipment and Supply—Group Captain
V. S. J. Millard, O.B.E.
Deputy Air Member for Technical Services (Development)—Group Captain J. A. Easton, O.B.E.
Director of Development "A"—Wing Commander
C. W. Crossland.
Director of Development "B"—Wing Commander
R. C. Woodhead.

ROYAL CANADIAN AIR FORCE

ORGANIZATION

The Royal Canadian Air Force is organized as follows:

AIR FORCE HEADQUARTERS, OTTAWA
Chief of the Air Staff—Air Marshal W. A. Curtis, C.B., C.B.E., D.S.C., E.D.

NO. 9 (TRANSPORT) GROUP, ROCKCLIFFE, ONT.
Air Officer Commanding—Air Commodore L. E. Wray, O.B.E., A.F.C., A.D.C.

CENTRAL AIR COMMAND, TRENTON, ONT.
Air Officer Commanding—Air Vice Marshal E. E. Middleton, C.B.E.

NO. 10 GROUP, HALIFAX, N.S.
Air Officer Commanding—Air Commodore F. G. Wait, C.B.E.

NORTH WEST AIR COMMAND, EDMONTON, ALTA.
Air Officer Commanding—Air Vice Marshal K. M. Guthrie, C.B., C.B.E.

NO. 11 GROUP, WINNIPEG, MAN.
Air Officer Commanding—Air Commodore M. Costello, C.B.E.

NO. 12 GROUP, VANCOUVER, B.C.
Officer Commanding—Group Captain F. A. Sampson, O.B.E.

MAINTENANCE COMMAND, OTTAWA, ONTARIO
Air Officer Commanding—Air Commodore F. R. Miller, C.B.E.

R.C.A.F. OVERSEAS HEADQUARTERS, LONDON
Chief Liaison Officer—Air Vice Marshal R. E. McBurney, C.B.E.

DEFENCE

The National Defence Act, which came into force January 1, 1923, provided for a Department of National Defence presided over by the Minister of National Defence. The organization and terms of service in the military forces of Canada, collectively called the "Canadian Army" are prescribed in the Militia Act, Chapter 132 Revised Statutes of Canada 1927.

Military Command and Administration of the Army is exercised through five Commands: Western, Prairie, Central, Quebec and Eastern.

Effective 1 January, 1947, six Areas were created within and subordinate to Commands.

ORGANIZATION

The Militia Act provides the Canadian Army shall consist of:

(a) *The Active Force* consisting of personnel permanently employed and comprising Field units and training, administrative, supply, maintenance and intercommunication elements. The Active Force supersedes the pre-war Permanent Force.

(b) *The Reserve Force* consisting of personnel not enrolled for continuous service except in an emergency, but liable to undergo annual Military training. The Reserve Force supersedes the pre-war Non-Permanent Active Militia.

ROYAL CANADIAN ARMY CADETS

Colonel-in-Chief: His Majesty the King

Address—Directorate of Military Training, Army Headquarters, Ottawa, Ont.

The Army Cadet organization had its beginnings in the formation of School Cadet Corps during and after the American Civil War, 1861—1866. Such Corps were first authorized by an Amendment to the Militia Act, dated 9th June 1862.

In 1942, the Department of National Defence completed plans to expand the Cadet Movement,

CANADIAN JOINT STAFF, WASHINGTON
Air Member—Air Commodore R. C. Gordon, C.B.E.

DEPENDENTS' ALLOWANCE BOARD

HEADQUARTERS: RECORDS BUILDING, OTTAWA

Chairman: L. J. Carey.

Members: F/Lt. Hodgson, J. M. Campeau, H. E. Whiffin.

DEFENCE RESEARCH BOARD

OTTAWA

The Defence Research Board was established by legislation in March, 1947, the purpose of the Board being to carry out such duties in connection with research relating to the defence of Canada and the development of or improvement to service equipment and material as the Minister of National Defence may assign to it, and to advise him on all matters relating to scientific, technical and other research and development which affect national defence.

Chairman, Dr. O. M. Solandt, O.B.E., Director General of Defence Research.

Ex officio members, Dr. C. J. Mackenzie, C.M.G., M.C., President of the National Research Council; Vice Admiral H. T. W. Grant, C.B.E., D.S.O., Chief of the Naval Staff; Lieutenant-General C. Foulkes, C.B., C.B.E., D.S.O., Chief of the General Staff; Air Marshal W. A. Curtis, C.B., C.B.E., Chief of the Air Staff; W. G. Mills, C.M.G., Deputy Minister of National Defence.

Appointed Members, Dr. C. H. Best, C.B.E., Director of the Banting and Best Department of Medical Research and of the Physiology Department, University of Toronto; Dr. Paul E. Gagnon, Dean of the Department of Graduate Studies at Laval University, Quebec; Colonel Robert D. Harkness, D.S.O., M.C., Vice-President and General Manager of Northern Electric Co., Ltd., Montreal; Dr. J. H. L. Johnstone, O.B.E., Professor of Physics, Dalhousie University, Halifax; Dr. Otto Maass, C.B.E., Professor of Physical Chemistry, McGill University, Montreal; Dr. G. M. Shrum, Professor of Physics, University of British Columbia.

Secretary of the Board, R. G. MacNeill of Ottawa.

THE CANADIAN ARMY

(c) *The Supplementary Reserve* consisting of personnel not enrolled for continuous service except in an emergency and not obligated to undergo annual training except as may be specially ordered. The Supplementary Reserve contains the pre-war lists of Reserve personnel.

(d) The Canadian Officers Training Corps consisting of contingents of officer cadets in Schools, Colleges and Universities. The Canadian Officers Training Corps is liable to undergo annual military training.

(e) The Cadet Services of Canada consisting of commissioned officers for the purpose of administration and training of the Royal Canadian Army Cadets. Such officers are liable to perform annual training.

(f) *The Reserve Militia*
Consists of such units as are named by the Governor in Council. Training is voluntary.

Additional to but not an integral part of the Canadian Army as educational and training establishments are:

- (i) Officially authorized cadet corps.
- (ii) Officially authorized rifle associations and clubs.
- (iii) Such training centres as may be authorized from time to time by the Minister.
- (iv) Royal Military College.

regularize the training and, where desirable, to associate cadets with the Reserve Force

Cadets receive a realistic pre-military training. In addition, great emphasis is placed on the development of better physique and in the study of the future obligations of Cadets as citizens.

The total strength of the R.C. Army Cadets, August, 1947, is 50,000, organized in corps and detachments. The uniform is khaki with red cap flash.

THE ROYAL CANADIAN AIR FORCE

The Royal Canadian Air Force (formed as the C.A.F. in 1920, granted the title "Royal" in 1923, and re-organized as a permanent force on April 1, 1924. Originally consisting of two components, Regular and Auxiliary, it was expanded during the war to include a Special Reserve, a Women's Division, and the Air Cadets. The pre-war strength of the Force was approximately 4,600 officers and men; during the course of the conflict the strength rose to a maximum of over 206,000, including more than 15,000 members of the Women's Division.

The R.C.A.F.'s major task in the War was the development and administration of the British Commonwealth Air Training Plan, under which 131,553 aircrew personnel were trained in the Dominion for the air forces of Britain, Canada, Australia, and New Zealand. Of the graduates of the training schools over 55% were members of the R.C.A.F., 32% of the R.A.F., and the remainder came from the R.A.A.F. and R.N.Z.A.F. The B.C.A.T.P. agreement, which had been signed at Ottawa in December 1939 and extended in June 1942, expired on March 31, 1945.

Between September 1939 and May 1945 units of the home establishment, operating from bases on the Atlantic and Pacific coasts, in Alaska and the Aleutians, Newfoundland, Labrador and Iceland, were engaged in coastal patrol, convoy protection, anti-submarine and fighter duties. Overseas 47 R.C.A.F. squadrons served in the Western European, Mediterranean, Indian and Burmese theatres. Fourteen heavy bomber squadrons comprised No. 6 R.C.A.F. Group in Bomber Command; another was in the Pathfinder Force. Twenty day fighter, fighter-reconnaissance, fighter-bomber, night fighter and intruder squadrons fought over Western Europe as components of the 2nd Tactical Air Force and Fighter Command. Another day fighter squadron flew with the Desert Air Force in its campaigns from Egypt to Italy. In Coastal Command there were five R.C.A.F. units, including one based in Ceylon. Three transport squadrons carried troops and supplies in Western Europe and Burma, while three A.O.P. units worked with the Canadian Army in the Netherlands and Germany during the last weeks of

the war. In addition to the personnel of these squadrons there were many thousands of R.C.A.F. aircrew and groundcrew who served with R.A.F. units overseas. Plans for the Force's participation in the 'second phase' against Japan—in addition to the two transport squadrons and R.C.A.F. personnel serving in the Far East—were cut short by the termination of hostilities.

For a time the R.C.A.F. contributed a number of squadrons for the British Air Forces of Occupation in Germany and for transport work. The last of these was disbanded in June 1946.

WOMEN'S DIVISION

The Women's Division of the R.C.A.F. which was organized in July 1941, enlisted throughout the war more than 17,000 women who were trained in approximately 40 different trades and released thousands of men for other duties. About 1500 W.D.'s saw service overseas. The first members of any of the Canadian women's forces to arrive in Britain were a draft from the R.C.A.F. Women's Division in 1942.

It is not proposed to retain W.D.'s in the peacetime Force. The Women's Division was completely demobilized by the end of 1946.

PERMANENT FORCE

The Force is divided into three Commands. North West Air Command and Central Air Command are organized to administer and train forces within their specific boundaries. Maintenance Command, which was organized in August 1945, directs and co-ordinates equipment, supply, aero engineering, construction engineering and aeronautical inspection throughout the Force. There are four Groups—No. 9 (Transport) Group directs and supervises the operation of Royal Canadian Air Force air transport and Royal Canadian Air Force air photography in accordance with Air Force Headquarters' policy. No. 10 and 11 Groups supervise and control the functional activities of such units specifically designated as forming part of the Groups, as directed by the Air Officer Commanding, Central Air Command. No. 12 Group has the same function as No. 10 and 11 Groups but it comes under the direction of the Air Officer Commanding, North West Air Command.

ROYAL CANADIAN AIR CADETS

The Air Cadet League of Canada was formed in November, 1940, as a voluntary civilian organization to foster and administer Air Cadets throughout Canada. The training programme for this organization was the responsibility of the R.C.A.F. and, together with the Air Cadet League, it encouraged and directed the airmindedness of Canadian youth and provided a preliminary training for potential members of the R.C.A.F. Regular and Reserve Forces. The Air Cadets became a component of the

R.C.A.F. in April, 1943, and by Order in Council were renamed the Royal Canadian Air Cadets in July, 1946.

During the war, approximately 380 Squadrons were formed with a total membership of about 30,000. These numbers have been reduced and the Air Cadets are now on a peacetime basis with 200 Squadrons and 15,000 Cadets. A detailed and comprehensive syllabus of training has been prepared to provide Canadian youth with a basic education in aviation and other closely associated subjects which will better fit them for peacetime pursuits.

THE ROYAL CANADIAN NAVY

The strength of the Canadian Naval forces as of 31st August, 1939 was 352 officers, 3446 ratings, made up as follows:

	Officers	Men
R.C.N.	131	1643
R.C.N.R.	66	196
R.C.N.R. (Fisherman's Reserve).	40	154
R.C.N.V.R.	115	1453

At the peak of the war, the strength of the Canadian Navy was 95,705 with 378 warships and over 400 vessels of other types.

H.M.C.S. "ROYAL ROADS"

(The R.C.N.—R.C.A.F. College)

The Royal Canadian Naval College at Royal Roads, Victoria, B.C., was established on 1st October, 1942, with 100 cadets in attendance. In April, 1947, the College was re-organized to form the combined R.C.N. and R.C.A.F. College. The status of the College remains the same but its scope has been extended to train cadets for the Royal Canadian Air Force as well as for the Royal Canadian Navy. The College is administered by a Board of Governors and commanded by a Naval Officer. Candidates must be between the ages of 16½ and 19½ on the first of July of the year of entry.

WOMEN'S ROYAL CANADIAN NAVAL SERVICE

On August 29th, 1942, Kingsmill House in Ottawa was opened for the initial class of Wrens, and October 15th, 1942, marked the opening of the W.R.C.N.S. Training Establishment at Galt.

At December 1st, 1942, the Force consisted of 43 officers and 264 ratings. The strength of the W.R.C.N.S. at the peak, was 5,853 on V-E day. The force was demobilized completely in August, 1946.

PERMANENT ESTABLISHMENT

The following announcement has been made by the Minister of National Defence with regard to the post-war navy:

"Plans will result in ships and personnel being equally distributed on Atlantic and Pacific coasts. Operating out of Halifax will be the new aircraft carrier "Magnificent" when she is taken over and three destroyers. The major unit based in Esquimalt will be the cruiser "Ontario". There will also be three destroyers on the west coast. "Warrior" (aircraft carrier) and "Uganda" (cruiser) will be placed in reserve. Canada's five other destroyers will be kept in reserve. It is not intended to recruit personnel to an extent greater than 75 per cent of the numbers set for planning purposes a year ago".

These figures were 10,000 officers and men in the permanent force, with a reserve force of 18,000.

COMPONENTS OF THE NAVAL FORCES

The Naval Forces comprise the following components:

- (i) Royal Canadian Navy.
- (ii) Royal Canadian Navy (Reserve).

ROYAL CANADIAN NAVY

The Royal Canadian Navy is constituted as a permanent naval force. It consists of officers and men who are entered or engaged for general service whether in peace or war.

Aviation is an integral part of the Royal Canadian Navy. One 18,000 ton light Fleet class carrier, equipped with two squadrons of aircraft—one consisting of Firefly fighter-bomber-reconnaissance planes, and one of Seafire fighters—is in full commission.

The present carrier—H.M.C.S. "Warrior"—will go into reserve in 1948, and will be replaced by H.M.C.S. "Magnificent", a more modern vessel now under construction in the United Kingdom.

ROYAL CANADIAN NAVY (RESERVE)

(1) The Royal Canadian Navy (Reserve) is constituted as a naval volunteer reserve force and consists of officers and men raised by voluntary engagement

from among seafaring persons and others who are deemed suitable for the service in which volunteers are employed.

(2) It consists of two sections, namely:

(a) An Active List, whose members undergo periodic training and may perform voluntary service during peacetime, and may be permitted to perform special duty in the Royal Canadian Navy in lieu of an officer or man of like or higher rank or rating provided for by the authorized complement of the Royal Canadian Navy but not borne; and

(b) A Retired List of officers and Emergency List of men, whose members are not required to undergo training, but who may be permitted to (i) undergo periodic training or perform voluntary service in peacetime in lieu of an officer or man on the Active List who is eligible, but unable to undergo training or perform voluntary service and (ii) Perform special duty in the Royal Canadian Navy in lieu of an officer or man of like or higher rank or rating provided for by the authorized complement of the Royal Canadian Navy but not borne.

(3) All members are liable to be placed on active service in time of emergency for whatever length of time the Governor-General-in-Council prescribes.

ROYAL CANADIAN SEA CADET CORPS

Admiral of the Sea Cadets, His Majesty the King.

Organized December 16th, 1895 by the Navy League of Canada, Sea Cadet Corps were subsequently organized in various centres across Canada and, up to and including June 1st, 1941, these Cadet Services were operated by the Navy League in association with the Department of National Defence, Army. Following June 1st, 1941 this association was transferred to the Navy, since which time the Royal Canadian Navy has assumed the responsibility of certain jurisdiction, training and supervision of Sea Cadet Corps, and the operation of summer training camps, with the Navy League being responsible

for financing, administration, and general operation both nationally and locally.

Authorized strength in 1947 is 87 Sea Cadet Corps with a complement of 10,000 Cadets. The age limit for Sea Cadets is from 14 to 18 years of age inclusive.

David H. Gibson, C.B.E., Toronto, is Dominion President of The Navy League and James Moffat of Weston, Ont., is Vice-President for Sea Cadets. Captain A. P. Musgrave, O.B.E., R.C.N., is the Director of Sea Cadets for Naval Service, Dept. of National Defence, Ottawa. Lieut.-Commander D. C. Elliott, R.C.N., is the Deputy Director of Sea Cadets.

EQUIVALENT RANKS OF THE CANADIAN NAVY, ARMY AND AIR FORCE

(With minor differences, the equivalent ranks are the same in the British Services).

NAVY	ARMY	AIR FORCE
Ordinary Rating	Boy, Private, Driver, Craftsman, Gunner, Rifleman, Guardsman, Signalman, Sapper, Trooper	Aircraftman, 2nd class Aircraftman, 1st class
Able Rating		Leading aircraftman
Leading Rating (but junior to army and Air Force ranks).	Bombardier	Corporal
Petty Officer	Corporal	Sergeant
Chief Petty Officer	Sergeant Staff Sergeant	Flight Sergeant
No equivalent	Squadron, battery, troop or company quartermaster sergeant	
No equivalent	Warrant Officers, Class II All other warrant officers, Class I	Warrant Officer, Class II Warrant Officer, Class I
Midshipman (but junior to army rank).	Warrant officer, Class I	
Warrant Officer (but senior to Army ranks)	(a) Conductor, R.C.O.C. (b) Master-gunner, 1st Class (c) Staff sergeant-major, 1st Class	No equivalent
Acting Sub-Lieutenant	.....	Flight Cadet
Commissioned Warrant Officer	Second Lieutenant	Pilot Officer
Sub-Lieutenant	Lieutenant	Flying Officer
Lieutenant	Captain	Flight Lieutenant
Lieutenant-Commander	Major	Squadron Leader
Commander	Lieutenant-Colonel	Wing Commander
Captain	Colonel	Group Captain
Commodore	Brigadier	Air Commodore
Rear-Admiral	Major-General	Air Vice-Marshal
Vice-Admiral	Lieutenant-General	Air Marshal
Admiral	General	Air Chief Marshal
Admiral of the Fleet	Field Marshal	Marshal of the R.C.A.F.

RATES OF PAY FOR MEMBERS OF THE ACTIVE FORCES

Not including Marriage Allowance or Trade Pay

The following table shows rates which were effective up to December 19th, 1947, on which day, however, it was announced that increases would be made in the pay and allowances of the army and equivalent ranks in the navy and air force, as follows:

Privates to 2nd Lieutenants, increase, pay \$8; allowances \$10; per month. Lieutenants to Lieutenant-Generals, increase, pay from \$11 to \$22 per month; allowances from \$13 to \$22 per month, according to rank.

NAVY	RANK OR RATING		BASIC RATE	SUB-SISTENCE	TOTAL	AFTER 3 YEARS IN RANK	AFTER 6 YEARS IN RANK
	ARMY	AIR FORCE				INCLUDING SUB-SISTENCE ALLOWANCE	
Ordinary Rating Private (on entry)	Private (on entry)	AC. 2 (on entry)	\$50.00	\$45.00	\$95.00	.....	.....
Ordinary Rating Private (trained)	Private (trained)	AC. 1	54.00	45.00	99.00		
Able Rating	Private 1st Class	LAC.	61.00	45.00	106.00	\$109.00	\$112.00
Leading Rating	Corporal	Corporal	70.00	45.00	115.00	118.00	121.00
Petty Officer	Sergeant	Sergeant	83.00	50.00	133.00	138.00	143.00
Chief Petty Officer	Staff Sergeant	Flight Sergeant	98.00	55.00	153.00	158.00	163.00
Chief Petty Officer (Artisan)	Warr. Officer 2	Warr. Officer 2	113.00	55.00	168.00	173.00	178.00
Chief Petty Officer (Technician)	Warr. Officer 1	Warr. Officer 1	128.00	60.00	188.00	193.00	198.00
Midshipman (Naval Service only)			75.00	45.00	120.00		
Acting Sub-Lieutenant	Second-Lieutenant	Flight Cadet	135.00	45.00	180.00		
Sub-Lieutenant	Lieutenant	Pilot Officer	160.00	60.00	220.00	235.00	250.00
Warrant Officer (Naval Service Only)		Flying Officer	175.00	60.00	235.00	250.00	265.00
Officers in all services commissioned from Warr. Rank			180.00	60.00	240.00	255.00	270.00
Lieutenant	Captain	Flight Lieutenant	190.00	60.00	250.00	265.00	280.00
Lieutenant-Commander	Major	Squadron Leader	255.00	70.00	325.00	340.00	355.00
Commander	Lieutenant-Colonel	Wing Commander	300.00	75.00	375.00	400.00	425.00
Captain	Colonel	Group Captain	420.00	80.00	500.00	535.00	570.00
Commodore	Brigadier	Air Commodore	560.00	80.00	640.00	.....	.....
Rear-Admiral	Major-General	Air Vice-Marshal	640.00	80.00	720.00	.....	.....
Vice-Admiral	Lieutenant-General	Air Marshal	725.00	80.00	805.00	.....	.....

The SUBSISTENCE ALLOWANCE will be granted whenever rations and quarters are not provided. A married man living with his family uses his subsistence allowance for their maintenance as well as his own. When he is separated for service reasons he will continue to draw this allowance less \$15.00. He also will be provided with rations and quarters for himself or a cash allowance in lieu. For example, a married Able Seaman serving at sea continues to draw his subsistence allowance less \$15.00 although he is provided with rations and quarters afloat. This will apply in a similar manner to the other services.

OFFICERS' OUTFIT ALLOWANCE on appointment \$250, plus \$50 additional if a tropical kit is necessary. Warrant Officers Class 1 will receive \$150.

TRADE PAY (extra per month)—Trade Group 1, \$4; 2, \$12; 3, \$20; 4, \$28.

MARRIAGE ALLOWANCE—Men, \$20 month; Officers, \$30 month, subject to a reduction of \$10 a month where married quarters are occupied. All ranks may draw this allowance upon marriage provided the initial training period has been completed and the age of 23 has been attained by men and 25 by officers.

FLIGHT CADETS—Must be single. When engaged in flying duties they are entitled to a risk allowance of \$30 per month, as all are officers.

CANADIAN NEWSPAPER AND MAGAZINE DIRECTORY

The following list of Newspapers and Magazines in Canada has been carefully prepared, but the Editor does not guarantee to give the name of every paper and magazine published. The figures given for circulation when not supplied by the publisher of the newspaper are taken from "N. W. Ayer & Son's Directory of Newspapers and Periodicals" by permission. If any mistakes have been made or any names omitted, corrections will gladly be made in subsequent editions on advice. Address Editor CANADIAN ALMANAC, 517 Wellington St. West, Toronto 2B, Ont.

The thanks of the publishers are due to Messrs. N. W. Ayer & Son, Inc., Philadelphia, for their kind permission to use advance sheets of the "N. W. Ayer & Son's Directory of Newspapers and Periodicals" corrected to December 1947, in the preparation of this list.

Abbreviations:—B.-M., Bi-Monthly; B.-W., Bi-Weekly; D., Daily; E., Evening; F., Fortnightly; M., Monthly; S.-M., Semi-Monthly; W., Weekly; S.-W., Semi-Weekly; T.-W., Tri-Weekly; Q., Quarterly; Y., Yearly; L. & M., Local and Mining; † no advertisements; * during academic year. In larger places, street addresses or publishers names are given.

ALBERTA

PLACE	NAME OF PAPER	WHEN PUB.	CIRCULATION	INTEREST	PLACE	NAME OF PAPER	WHEN PUB.	CIRCULATION	INTEREST
Acme	Sentinel	W	410	Soc. C't	Edmonton	Western Catholic	W		Cath.
Alix	Free Press	W				10111 98th St.			
Alliance	Enterprise	W		Ind.	Fairview	Post	W	650	Ind.
Amisk	Advocate	W		Ind.	Ft Sask'wan	Fort-Record	W	1,672	Ind.
Athabaska	Echo	W	600	Ind.	Gleichen	Call	W		Ind.
Banff	Crag and Canyon	W	701	Ind.	Grand Prairie	Herald-Tribune	W	3,300	Ind.
Barrhead	Leader	W		Ind.	Hanna	Herald-Tribune	W	1,450	Ind.
Bashaw	Star	W	580	Ind.	Hardisty	World	W		Ind.
Black					High River	Times	W	2,077	Ind.
Diamond	Flare	W		Ind.	Holden	Herald	W		Ind.
Blairmore	Graphic	W		Ind.	Hughenden	Record	W	225	Ind.
Brooks	Bulletin	W	1588	Ind.	Innisfail	Province	W	1,183	Ind.
Calgary	Albertan	D	20,953	Ind.	Irma	Times	W	425	Ind.
"	Canadian Cattlemen	Q	7,845	Trade	Killam	News	W		Ind.
"	Michael Bldg.				Lac la Biche	Northern Herald	W		Ind.
"	Farm & Ranch Rev'w.	M	99,617	Agric.	Lacombe	Globe	W	1,763	Ind.
"	Graphic Arts Bldg.				Leduc	Representative	W	1,800	Ind.
"	Herald	D	42,108	Ind.	Lethbridge	Herald	D	10,374	Ind-Lib.
"	7th Ave. & 1st St., W.				"	Herald	W	925	Ind-Lib.
"	Market Examiner	W		LiveSt'k	Louheed	Journal	W		Ind.
"	Examiner Bldg.				Macleod	Gazette	W	806	Ind.
"	West'n Farm Leader	S.M	24,236	Agric.	Magrath	Garden City Times	W	500	Ind.
"	Renfrew Bldg.				Mannville	Mirror	W	643	Ind.
"	Western Oil Examiner	W		Oil	Medicine Hat	News	D	3,236	Lib.
"	Examiner Bldg.				"	"	W	793	Lib.
"	Western Wkly Reports	W		Legal	"	Bulletin	W	510	Ind.
"	Burroughs & Co., Ltd.				Nanton	News	W	761	Ind.
Camrose	Canadian	W	3,755	Ind.	Okotoks	Review	W	350	Ind.
Carbon	Beiseker Time, The	W		Ind.	Olds	Gazette	W	1,255	Ind.
"	Chronicle	W		Ind.	Peace River	Record-Gazette	W	2,932	Ind.
Cardston	News	W	1,732	Ind.	Picture				
Carstairs	News	W	325	Ind.	Butte	Progress	W		Ind.
Castor	Advance	W	800	Ind.	Pincher Crk	Echo	W	907	Ind.
Cereal	Recorder	W	200	Ind.	Ponoka	Herald	W	1,258	Ind.
Chauvin	Chronicle	W	799	Ind.	Provost	News	W	730	Ind.
Claresholm	Local Press	W	910	Ind.	Raymond	Recorder	W	300	Ind.
Coleman	Journal	W	568	Ind.	Red Deer	Advocate	W	4,113	Ind.
Cosnort	Enterprise	W	592	Ind.	Rimby	Record	W	685	Ind.
Coronation	Review	W	726	Ind.	R'cky Moun-				
Czar	Clipper	W	125	Ind.	tain House	Mountaineer	W	752	Ind.
Delburne	Times	W	575	Ind.	St. Paul	Journal	W	1,302	Ind.
Delia	Times	W	450	Ind.	Sedgewick	Community Press	W	730	Ind.
Didsbury	Pioneer	W	789	Ind.	Stavely	Advertiser	W	356	Ind.
Drumheller	Mail	W	2,375	Ind.	Stettler	Independent	W	1,689	Ind.
Edmonton	A. T. A. Magazine	M	6,700	Educ.	Stony Plain	Reporter	W	1,000	Ind.
"	Imperial Bank Bldg.				Strathmore	Standard	W	967	Ind.
"	Bulletin	D	18,487	Ind.	Sylvan Lake	News	W		Ind.
"	9845 Jasper Ave.				Taber	Times	W	553	Ind.
"	Gateway (During Col-	S-W	4,000	College	Thorsby	Western Messenger	W	1,160	Ind.
"	lege Year)				Three Hills	Capital	W	860	Ind.
"	University of Alberta				Tofteld	Mercury	W	1,000	Ind.
"	Journal, 10006-101st St.	D	16,363	Ind.	Trochu	Tribune	W	375	Ind.
"	People's Weekly	W	4,700	Lab.	Vegreville	Observer	W	1,400	Ind-Lib.
"	10010 102nd St.				Vermilion	Standard	W	1,475	Ind.
"	South Edmonton News	W	4,000	Ind.	Viking	News	W	725	Lib.
"	10423, 82nd Ave.				Vulcan	Advocate	W	736	Ind.
"	The Spotlight	S-M	2,000	Ind.	Wainwright	Star	W	650	Ind-Lib.
"	10187-103rd St.				"	Alberta Odd Fellow	M		Frater'l
"	Survivance, La (Fr.)	W	3,350	Ind.	Westlock	Witness	W	688	Ind.
"	10010 109th St.				Wetaskiwin	Times	W	1,421	Ind.
"	Ukrainian News	W	6,325	Uk. Int.	Winfield	Gazette	W	180	Ind.
"	10012 109th St.								
"	Western Baptist	M	2,865	Baptist					
"	207 Empire Bldg.								

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BRITISH COLUMBIA

PLACE	NAME OF PAPER	WHEN PUB.	CIRCULATION	INTEREST	PLACE	NAME OF PAPER	WHEN PUB.	CIRCULATION	INTEREST
Abbotsford	Abbotsford, Sunas and Matsqui News	W	2,122	Ind.	Roseland	Miner	W	696	Ind.
Agassiz	Agassiz-Harrison				Salmon Arm	Observer	W	975	Ind.
Armstrong	Advertiser	W	800	Ind.	Sidney	Saanich Peninsula & Gulf Islands Rev.	W	2,016	Ind.
Ashcroft	Journal & Lillooet				Trail	Interior News	W	717	Ind.
	District News	W	513	Ind.	Vancouver	Times	D	3,838	Ind.
Chilliwack	Progress	W	3,897	Ind.		Better Comics			
Cloverdale	Surrey Leader	W	2,998	Ind.		Bing Bang Comics			
Courtenay	Comox Argus	W	1,352	Ind.		(See Maple Leaf Comics Group)			
	Comox Dist. Free Press	W	2,222	Ind.		The B.C. Catholic	W	4,400	Catholic
Cranbrook	Cranbrook & Kimberley Courier	W	1,908	Ind.		650 Richards St.			
Oreston	Review	W	1,150	Ind.		B.C. Journ'l of Commerce and Bldg. Record	W	1,244	Ship. & Const'n
Cumberland	Comox Dist. Free Press	W	2,183	Ind.		618 Homer St.			
Dawson Creek	Peace River					B.C. Lumberman	M	1,800	Lumber
Duncan	Block News	W	1,770	Ind.		605 Metropolitan Bldg.			
Eburne	Cowichan Leader	W	3,171	Ind.		B.C. Odd Fellow	M		I.O.O.F.
	Marpole-Richmond Review	W	2,875	Ind.		Pender & Hamilton Sts.			
Enderby	Commoner	W	400	Ind.		B.C. Teacher (ex. July and Aug.)	M	4,109	Educ.
Fernie	Free Press	W	1,526	Ind.		1300 Robson St.			
Fort St. John	Alaska Highway News	W	1,025	Ind.		Bulletin of Vancouver Medical Ass'n	M	1,055	Med.
Golden	Star	W	400	Ind.		875 Davie St.			
Grand Forks	Gazette	W	578	Ind.		Burnaby Advertiser	W	2,450	Ind.
Half Moon Bay	Coast News	W	957	Ind.		3893 Hastings St. E.			
Haney	Maple Ridge & Pitt Meadows Gazette	W	1,566	Ind.		Burnaby News-Courier	W	2,350	Ind.
Kamloops	Sentinel	W	4,482	Non-pol		3971 Kingsway, Burnaby			
Kaslo	Kootenaiian	W	400	Ind.		Butter-Fat	M	4,943	Dairy
Kelowna	Courier	W	3,256	Ind.		425 8th Ave. W.			
	B.C. Fin'cl Times	S-M		Fin'cl		Canadian Pacific Princess (May to Sept)	M	5,000	Guide Book
Kimberley	See Cranbrook Courier					Box 45, Hollyburn, B.C.			
Ladner	Optimist	W	848	Ind.		C.C.F. News	W	5,900	Labour
Ladysmith	Chronicle	W	1,200	Ind.		Federationist Pub. Co.			
Langley	Advance	W	3,200	Ind.		712 Holden Bldg.			
Lillooet	Bridge River-Lillooet News	W	1,500	Ind.		Chinese Times	D	4,500	Ind.
Lochdale	See also "Ashcroft" (See Vancouver)					1 Pender St. E.			
Merritt	Herald	W	615	Ind.		Commercial Fisherman	S-M	1,477	Trade
Mission City	Fraser Valley Record	W	1,100	Ind.		Box 243			
Nakusp	Arrow Lakes News	W	410	Ind.		Construction World	M	1977	Const-ruktion
Nanaimo	Silver Standard	W	140	Ind.		675 W. Hastings St.			
Nelson	Free Press	D		Ind.		Daily Province	D	127,107	Ind.
N'w Hazelton	News	D	6,714	Ind.		198 W. Hastings St.			
	The Prospector	W	4,108	Ind.		Garage & Service Station News	M		Trade
New Westminster	Omineca Herald & Terrace News	W	808	Ind.		3342 Pender St. W.			
	British Columbian	D	6,304	Con.		Harbour & Shipping	M	903	Marine
	"	W	3,200	Con.		Marine Bldg.			
N. Vancouver	Canada Poultryman	M	3,300	Agrio.		Jewish West'n Bulletin	W	900	Jewish
	Garden Beautiful	M	6,036	Horti're		2675 Oak St.			
	North Shore Press	W	4,340	Ind.		Kitsilano Times	W		Ind.
	Review	W	1,150	Lib.		2066 W. 4th Ave.			
Oliver	Chronicle & Osoyoos Observer	W	998	Ind.		Labour Statesman	M	4,650	Labour
Penticton	Herald	W	3,664	Ind.		551 Beatty St.			
Port Alberni	West Coast Advocate	W	2,683	Ind.		Lions Gate Times	W		
Port Coquitlam	Coquitlam Herald	W	475	Ind.		1655 Marine Drive			
Port Moody	Advance	W		Ind.		Lucky Comics (See Maple Leaf Comics Group)			
Powell River	News	W	2,082	Ind.		Maple Leaf Comics Group	B-M		Comics
Prince George	Coast News	W	1,056	Ind.		819 Homer St.			
Prince Rupert	Citizen	W	2,190	Ind.		Monthly Bulletin	M		Relig.
	Empire	D	1,492	Con.		510 W. Hastings St.			
Princeton	News	D	2,468	Ind.		Motor Carrier	M	2,277	Trade
Quenell	Similkameen Star	W	1,000	Ind.		119 W. Pender St.			
Revelstoke	Cariboo Observer	W	680	Ind.		Mt. Pleasant News	F	4,000	Ind.
	Review	W	1,048	Ind.		151 Eighth Ave. E.			
						Nahoh	M	3,882	Grocery
						367 Water St.			
						News - Herald	D	85,575	Ind.
						426 Homer St.			
						Point Grey News-Gazette	W		Ind.
						2182 W. 41st Ave.			

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BRITISH COLUMBIA—Continued

PLACE	NAME OF PAPER	WHEN PUB.	CIRCULATION	INTEREST	PLACE	NAME OF PAPER	WHEN PUB.	CIRCULATION	INTEREST
Vancouver	Posten(Norwegian) B-W 2403 W. 34th Ave.	B-W	.....	Norweg.	Vancouver.	Western Druggist M 618 Homer St.	M	2,270	Pharm.
"	Retailer, The M	M	1,615	G. Trade	"	Western Fisheries.... M 818 Richards St.	M	1,929	Trade
"	Marine Bldg. Rocket Comics (See Maple Leaf Comic Group)	..... W	800	Marine	"	Western Miner..... M 505 Metropolitan Bldg.	M	1,770	Mining
"	Shipping Guide..... W 618 Homer St.	..... W	800	Marine	"	Western News and Advertiser W	W	4,500	Ind.
"	South Vancouver News W 2066 W. 4th Ave.	..... W	.....	Ind.	Vanderhoof.	Nechako Chronicle.. W	W	600	Ind.
"	Storage and Distribution M	M	1,206	Trade	Vernon	Country Life..... M	M	9,442	Agri.
"	818 Richards St. Sun..... D	D	128,216	Ind-Lib	"	Cream Collector M	M	1,782	Dairy
"	500 Beatty St. W. Democracy Digest . M	M	.....	Techno	"	News W	W	3,992	Ind.
"	1166 W. Georgia St. Freud B-M	B-M	.....	Fashion	Victoria	Colonist (except Mon). D	D	21,780	Con.
"	207 W. Hastings St. Ubysey (during College year) T-W	T-W	8,100	College	"	Colonist Sunday Edition 1211 Broad St.	.....	25,529	Con.
"	University of B.C. Western Business & Industry. W	W	2,797	Trade	"	Times..... D	D	19,210	Lib.
"	1040 W. Pender St.	..... W	2,797	Trade	Wells.....	Chronicle W	W	.....	Ind.
					White Rock	Shimmooc Sun & White Rock Weekly, W	W	Ind.
					Williams Lake	Tribune..... W	W	1,183	Ind

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PLACE.	NAME OF PAPER.	WHEN PUB.	CIRCULATION.	INTEREST	PLACE.	NAME OF PAPER.	WHEN PUB.	CIRCULATION.	INTEREST
Altona ...	The Echo W	W	1,551	Ind.	Newdale..	Blanchard-Harrison- Strathclair Post... W	W	636	Ind.
"	Morris Herald..... W	W	384	Ind.	Oak Lake	News W	W	250	Ind.
Baldur ...	Gazette W	W	425	Ind.	Pilot Mound	Sentinel W	W	490	Ind.
Belmont ...	News W	W	200	Ind.	Plumas...	McCreary Times... W	W	350	Ind.
Binscarth.	Express W	W	501	Ind.	"	Standard..... W	W	610	Ind.
Birtle	Eye-Witness W	W	775	Ind.	Portage la Prairie ..	Graphic D	D	1,860	Ind.
Boissevain.	Recorder..... W	W	1,254	Ind.	"	Manitoba Leader .. W	W	2,119	Ind.
Brandon ...	Brandon College Quill (during College yr) B-M.	B-M.	250	Coll'g't	Rapid City	Reporter..... W	W	492	Ind.
"	Sun..... D	D	5,950	Ind	Stanton	Recorder..... W	W	881	Ind.
Carberry ...	News-Express .. W	W	843	Ind.	Rivers.....	Gazette..... W	W	485	Ind.
Carman ...	Dufferin Leader W	W	1,835	Ind.	Roblin ..	Review and Togo News W	W	852	Ind.
Cartwright	Southern Manitoba Review..... W	W	600	Ind.	Roland ..	News W	W	621	Ind.
Crystal City	Courier W	W	500	Ind.	Rosburn ..	Review..... W	W	.....	Ind.
Dauphin ...	Herald and Press. . W	W	3,140	Ind.	Russell...	Banner..... W	W	964	Ind.
Deloraine ..	Waskada News... W	W	1,125	Ind.	St. Boniface	Ami Du Pover (French) M	M	.....	Catholic
Elkhorn ...	Mercury W	W	475	Ind.	"	Norwood Press..... W	W	1,162	Ind.
Emerson ...	Journal W	W	525	Ind.	Selkirk....	Journal..... W	W	1,882	Ind.
Flin Flon ..	Miner W	W	1,925	Ind.	"	Record..... W	W	1,864	Ind.
Foxwarren.	News(See Express, Binscarth)	..... W	710	Ind.	Shoal Lake	Star..... W	W	761	Ind.
Gilb'rt Plains	Maple Leaf..... W	W	710	Ind.	Somerset..	Somerset News & Swan Lake Echo W	W	350	Ind
Gladstone ..	Age-Press..... W	W	994	Ind.	Souris.....	Plaindealer W	W	1,180	Ind.
Glenboro'.	Western Prairie Gazette W	W	550	Ind.	Steinbach.	Carillon News W	W	2,457	Ind.
Grand View	Exponent..... W	W	718	Ind.	"	Post (German) W	W	4,570	Ind.
Hamiota ...	Echo..... W	W	600	Ind.	Stonewall	Argus..... W	W	1,250	Ind.
Holland ...	News W	W	.....	Con.	Swan Lake.	("See Somerset")....	.....	.....	Ind.
Killarney ..	Guide..... W	W	1,154	Ind.	Swan River	Star-Times..... W	W	846	Ind.
MacGregor ..	Herald..... W	W	920	Ind.	The Pas...	Northern Mail D	D	1,568	Ind.
Manitou ..	Western Canadian W	W	983	Ind.	Transcona	Eastern Manitoba News W	W	1,585	Ind.
Melita ..	New Era W	W	.....	Ind.	Treherne ..	Times..... W	W	587	Ind.
Miniota ...	Herald..... W	W	450	Ind.	Virten	Empire-Advance .. W	W	1,411	Ind.
Minnedosa.	Tribune..... W	W	1,584	Ind.	Waskada ..	See Deloraine ..	.....	.....	Ind.
Morden ..	Times..... W	W	1,085	Ind.	Wawanesa	Optimist..... W	W	492	Ind.
Neepawa ...	Press..... W	W	2,260	Ind.	Winnipeg.	Beaver..... Q	Q	14,000	Hist.
						Hudson Bay House	Ind.

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MANITOBA—Continued

PLACE	NAME OF PAPER	WHEN PUB.	CIRCULATION	INTEREST	PLACE	NAME OF PAPER	WHEN PUB.	CIRCULATION	INTEREST
Winnipeg...	Bulletin de la Ligue des Instituts Catholiques (Fr)..... Bi-M	629 McDermott Ave.	2,500	Catholic	Winnipeg...	Manitoba Medical Review..... M	604 Medical Arts Bldg.	.....	Medical
"	Canada-Posten (Sw'd'h) W	396 Logan Ave.	.....	Lib.	"	Manitoban (during academic year) . *S-W	U. of M., Student Adm. Bldg.	6,200	College
"	Canada Tidningen (Swedish-Can. News) W	325 Logan Ave.	3,560	Home	"	Manitoba School Journal..... M	Dept. of Education	7,240	Educ'n
"	Canadian Farmer (Uk.) W	295 Market St.	17,100	Ind.	"	Market News..... W	171 McDermott Ave.	8,150	Farm Prod.
"	Canadian Farm Implements..... M	Stovel Bldg.	6,535	Trade	"	Mennonite Review... W	672 Arlington St.	5,200	Relig.
"	Canadian Finance... S-M	Home Pub. Co. Ltd., Bannatyne Ave.	3,031	Fin.	"	Motor in Canada... M	365 Bannatyne Ave.	5,168	Trade
"	Can. Grain Journal & Monthly Seedsman. M	.....	.....	Trade	"	Nat'n'l. Home Monthy M	Stovel Bldg.	281,957	General
"	Canadian Ranok (Uk.) . F	672 Arlington St.	4,000	United Church	"	New Pathway (Ukr.) SW	209 Jarvis Ave.	5,215	Ind.
"	Can. Welder Blacksmith, and Repairman... M	Home Pub. Co. Ltd., 365 Bannatyne Ave.	3,754	Mech.	"	Nordwesten (Ger.)... W	295 Market Ave.	9,173	Ind.
"	Cloches de St. Boniface..... M	619 McDermott Ave.	350	Catholic	"	Norrna (Norwegian).. W	325 Logan Ave.	3,557	Home
"	Country Guide..... M	290 Vaughan St.	198,141	Agric.	"	Northwest Review... W	619 McDermott Ave.	4,100	Ind.
"	Credit Men's Journal... M	456 Main St.	3,100	Credit	"	Prairie Grocer and Provisioner..... M	Home Pub. Co. Ltd., Bannatyne Ave.	5,971	Trade
"	Croatian Voice..... W	Head Office, 137 Wellington St. W., Toronto	2,950	Ind.	"	Prairie Lumberman... M	365 Bannatyne Ave.	1,038	Lumber
"	Czas (Times) (Polish)... W	848 Main St.	4,500	Ind.	"	Pre-Cambrian..... M	205 Montreal Trust Bldg.	1,523	Mining
"	Elmwood Herald..... W	Kelvin & Hart Ave.	1,613	Non-par	"	St. James Leader..... W	1889 Portage Ave.	1,972	Ind.
"	Free Press..... D	.....	92,664	Ind. Lib	"	St. Vital Lance..... W	563 St. Mary's Road	1,596	Ind.
"	Free Press Prairie Farmer..... W	500 Carlton St.	325,082	Ind & Ag	"	Sameininginn (Icelandic) M	695 Sargent Ave.	450	Luther.
"	Fur of Canada..... M	303 Kennedy St.	4,000	Trade	"	Springfield Leader... W	Leader Bldg.	909	Ind.
"	Gazeta Polska (Pol.).. W	619 McDermott Ave.	2,691	Ind.	"	Town Talk..... W	374 Donald St.	30,000	Shopp'g
"	Grain Trade News..... D	171 McDermott Ave.	150	Grain Tr	"	Tribune..... D	Smith & Graham Sts.	47,138	Ind.
"	Grindstone (Ukr. & Eng.)..... M	623 Selkirk Ave.	2,400	Gen. Mag. Con.	"	Ukrainian Voice (Uk.) W	210 Dufferin Ave.	12,000	Ind.
"	Helmskringla (Icelandic) W	853 Sargent Ave.	4,500	Gen. Mag. Con.	"	Waghorn's Guide... M	404 Kensington Block	.....	Ship'er's Guide
"	Herald (Uk.)..... S-M	210 Dufferin Ave.	4,950	Greek Church	"	Western Canada Coal Review..... M	Stovel Bldg.	3,910	Trade
"	Hotel News..... M	707 Lindsay Bldg.	4,000	Trade	"	Western Canada Odd Fellow..... M	442 Notre Dame Ave.	785	I.O.O.F.
"	Israelite Press (Yid'h) S-W	165 Selkirk Ave.	11,750	Ind.	"	Western Hardware... M	403 Time Bldg.	2,500	Trade
"	Jewish Post (Yid.)... W	213 Selkirk Ave.	6,500	Jewish	"	Western Jewish News, W	McIntyre Bldg.	.....	Ind.
"	Kanadai Magyar Ujsag (Can. Hung. News) (Hung)..... S-W	210 Sherbrook St.	4,370	Ind.	"	Western Motor Transportation..... M	691 Sargent Ave.	3,160	Trade
"	Liberte et le Patriote (French)..... W	619 McDermott Ave.	7,804	Ind.	"	West. Municipal News. M	222 McDermott Ave.	.....	Munic.
"	Löfgberg (Icelandic)... W	695 Sargent Ave.	4,000	Lib.	"	West Kildonan Citizen W	241 Hartford Ave.	.....	Ind.
"	Manitoba Commonwealth... F	219 Phoenix Block.	4,500	Labour	"	Winnipeg Activist Magazine..... M	546 Main St.	3,000	Bd. of Trade
					"	Winnipeg and Western Grocer..... M	695 Sargent Ave.	5,934	Grocery Trade

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NEW BRUNSWICK

PLACE	NAME OF PAPER	WHEN PUB.	CIRCULATION	INTER-EST	PLACE	NAME OF PAPER	WHEN PUB.	CIRCULATION	INTER-EST
Bathurst...	Gloucester Northern Light.....	W	2,600	Ind.	Moncton...	Fermier Acadien.....	M	4,500	Agri.
Black's Harbour	Fundy Fisherman.....	F	1,825	Ind.	"	Times-Transcript.....	D	8,629	Ind.
Campbellton	Graphic.....	W	2,806	Ind.	"	(Also Sunday Ed'n)			
"	Tribune.....	W	2,302	Ind.	Newcastle..	North Shore Leader.....	W	1,727	Ind.
Chatham....	Commercial-World.....	W	1,500	Ind.	"	Union Advocate.....	W	2,519	Ind.
"	Gazette.....	T-W	1,157	Ind-Lib.	Perth.....	The Victorian.....	W	1,149	Ind.
Dalhousie...	Dalhousie News.....			Ind-Lib.	Sackville...	Argosy (Dur. Coll. Yr) W			College.
Edmunston.	Le Madawaska.....	W		Ind.	"	Maritime Advocate & Busy East.....	M		General
Fredericton.	Brunswickian				"	Tribune-Post.....	S-W		Ind. Lib.
"	(dur. coll. yr.).....	W	1,500	Coll.	"	United Churchman.....	W		Relig.
"	†The Forum of New Brunswick Education M		10,000	Educ'l	Saint John..	New Freeman.....	W	4,500	Ind.
"	(New Brunswick Dept. of Education)				"	54 Princess St.			
"	Gleaner.....	D		Ind.	"	Telegraph-Journal..	D	23,747	Ind.
Hartland....	Observer.....	W	2,898	Ind-Con	"	Times-Globe.....	D	20,399	Ind.
Moncton....	Educational Review.....		3,000	Educ.	"	23 Canterbury St.			
"	(6 ti. a year)				St. Stephen.	St. Croix Courier.....	W	5,268	Ind.
"	(N.B. Teachers Assn.)				Sussex.....	King's County Record W		3,858	Ind.
"	L'Evangeline (French). W		8,294	Ind.	"	Maritime Farmer and Co-operative Dairyman. S-M		25,956	Agric.
					Woodstock..	Sentinel Press.....	W	2,300	Lib.

NOVA SCOTIA

PLACE	NAME OF PAPER	WHEN PUB.	CIRCULATION	INTER-EST	PLACE	NAME OF PAPER	WHEN PUB.	CIRCULATION	INTER-EST
Amherst...	News.....	D	2,350	Ind-Con	Halifax....	Star (Evening edition of Chronicle).....	D	12,406	Ind-Lib
"	News and Sentinel..	S-W	1,525	Ind-Con	"	Tech. Flash.....	Q	360	College.
Annapolis R.	Spectator.....	W		Ind.	"	(N.S. Technical College)			
Antigonish..	Casket.....	W	7,711	Ind.	Kentville...	Advertiser.....	W	2,775	Ind.
"	Xaverian Weekly (Dur. Coll. Yr.).....	W	1,200	College.	"	Health Rays.....	M	810	Health
Arichat....	Richmond County Record.....	W		Ind.	Liverpool...	Advance.....		2,750	Ind.
Berwick....	Register.....	W	1,998	Ind.	Lunenburg..	Malagash News and Newtown Gazette.....			Non-Pol
Bridgetown.	Monitor.....	W	1,623	Ind.	"	(4 times week)			
Bridgewater	Bulletin & South Shore Record.....	W	3,392	Ind.	"	Progress-Enterprise..	W		Lib.
Canso.....	Guysboro County Advocate & Canso Breeze. W		1,668	Ind.	Middleton..	Outlook.....	W	1,260	Ind.
Dartmouth..	Patriot.....	W	2,000	Ind.	New Glasg'w	Eastern Chronicle..	W	3,500	Lib.
Digby.....	Courier.....	W	2,274	Neut.	"	Free Lance.....	W	2,027	Con.
Glace Bay...	Gazette.....	D	4,231	Labour	"	News.....	D	6,173	Con.
Halifax....	Armdale Forward..	S-M	1,350	Temp'e	Nth. Sydney	Herald.....	W		Ind.
"	Bulletin of the Nova Scotia Teachers' Union.....	5 Ti. Yr.	2,500	Educ'n	Oxford.....	Journal.....	W		Ind.
"	Chronicle.....	D	16,984	Ind-Lib.	Parrsboro..	Record.....	W	800	Ind.
"	Citizen.....	W	3,000	Labor	Pictou.....	Advocate.....	W	2,291	Lib.
"	54 Argyle St.				Port	Victoria-Inverness			
"	Commercial News.....	M	600	Comer'l	Hawkesb'ry	Bulletin.....	W	1,808	Ind.
"	231 Hollis St.				Shelburne..	Coast Guard.....	W	2,280	Ind.
"	Dalhousie Gazette (Dur. Coll. Yr.).....	W	1,800	College.	Springhill..	Record.....	W	2,231	Ind.
"	Dalhousie Review.....	Q		Literary	Sydney.....	Post-Record.....	D	22,015	Ind.
"	Forward.....	S-M	1,350	Temper-ance	Truro.....	Canadian Guernsey Breeders' Journal....		1,700	Cattle
"	Herald (Morn.).....	D	54,982	Ind-Con	"	(6 ti. a year)			
"	Mail (Eve.).....	E	36,947	Ind-Con	"	Daily News.....	D	2,901	Ind.
"	King's College Record	Q	400	College.	"	Weekly News.....	W	4,453	Ind.
"	Maritime Merchant, F.			Trade	West				
"	613 Barrington St.				Pubnico..	Petit Courrier (Fr.)..	W	1,315	Ind.
"	Nova-Scotia Medical Bulletin.....	M	560	Med.	Windsor...	Hants Journal.....	W	3,155	Ind.
"	(Medical Society of N.S.)				"	Tribune.....	W		Ind.
"	Public Affairs.....	Q	3,000	World Aff'rs	Wolfville...	Acadia Athenæum..	M	1,400	College.
	Box 453, Dalhousie Univ.				"	(Dur. Coll. Yr)			
					"	Acadian.....	W	1,156	Ind.
					"	Maritime Baptist..	W	4,300	Relig.
					Yarmouth..	Herald-Telegram.....	W	2,000	Lib.
					"	Light.....	W	3,271	Ind.

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ONTARIO

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Acton.....	Free Press.....	W	1,104	Ind.	Comber.....	Herald.....	W	650	Ind.
Alexandria..	Glengarry News..	W	1,503	Lib.	Cookstown..	Advocate.....	W	Ind-Con
"	Times.....	W	.....	Ind.	Cooksville..	Review.....	W	850	Ind.
Alliston.....	Herald.....	W	1,280	Ind.	Cornwall....	Standard-Freeholder..	D	8,912	Ind.
Almonte.....	Gazette.....	W	1,575	Ind.	Creemore....	Star.....	W	950	Ind.
Alvinston....	Free Press.....	W	.....	Ind.	Delhi.....	News-Record.....	W	1,087	Ind.
Amherstb'rg	Echo.....	W	.....	Ind.	Osseronto...	Post.....	W	500	Ind.
Arnprior....	Chronicle.....	W	1,914	Ind.	Drayton.....	Advocate.....	W	1,350	Ind.
Arthur.....	Enterprise News..	W	.....	Ind.	Dresden.....	News.....	W	1,350	Ind.
Athens.....	Reporter.....	W	480	Ind.	"	Times.....	W	.....	Ind.
Atwood.....	Bee (See Banner Listow'l)	W	.....	Ind.	Dryden.....	Observer.....	W	1,438	Ind.
Aurora.....	Banner.....	W	.....	Ind.	Dundalk.....	Herald.....	W	1,780	Ind.
Aylmer.....	Express.....	W	2,934	Ind.	Dundas.....	Star.....	W	1,545	Ind.
Ayr.....	News.....	W	1,190	Ind.	Dunnville...	Chronicle.....	W	2,539	Ind.
Bancroft....	Times.....	W	1,211	Ind.	Durham.....	Chronicle.....	W	.....	Ind.
Barrie.....	Examiner.....	W	6,930	Ind.	Dutton.....	Advance.....	W	.....	Ind.
Beamsville..	Express.....	W	942	Ind.	Echo Bay....	Times.....	W	500	Ind.
Beaverton...	Express.....	W	.....	Ind.	Eganville...	Leader.....	W	.....	Ind Lib.
Beeton.....	World.....	W	475	Ind.	Elmira.....	Signet.....	W	1,225	Ind.
Belleville...	Canadian.....	M	500	Deaf	Elmvale.....	Lance.....	W	989	Ind.
"	Ontario-Intelligencer..	D	8,001	Ind.	"	The Nottawasagan.....	W	.....	Ind.
Blenheim...	News-Tribune.....	W	1,409	Ind.	(summer only)				
Blind River	Leader.....	W	500	Ind.	Elora.....	Express.....	W	.....	Ind.
Blyth.....	Standard.....	W	700	Ind.	Erin.....	Advocate.....	W	781	Ind.
Bocbaygeon	Independent.....	W	760	Ind.	Espanola....	Standard.....	W	500	Ind.
Bolton.....	Enterprise.....	W	.....	Ind.	Essex.....	Free Press.....	W	2,750	Ind.
Bowmanville..	Canadian Statesman	W	3,028	Ind.	Exeter.....	Times-Advocate.....	W	2,058	Ind.
Bracebridge	Gazette.....	W	2,537	Ind.	Fenelon F'ls	Gazette.....	W	900	Ind.
"	Muskoka Herald....	W	.....	Ind.	Fergus.....	News-Record.....	W	1,433	Ind.
Bradford....	Witness.....	W	.....	Ind.	Flesherton..	Advance.....	W	.....	Ind.
Brampton....	Conservator.....	W	2,885	Con.	Fordwich....	Record.....	W	400	Ind.
"	Peel Gazette.....	W	1,360	Lib.	Forest.....	Free Press.....	W	.....	Ind.
Brantford....	Expositor.....	D	15,536	Ind.	"	Standard.....	W	1,294	Ind.
Brighton....	Ensign.....	W	644	Ind.	Fort Erie....	Times-Review.....	W	.....	Ind.
Brockville...	Recorder & Times..	D	6,688	Ind-Lib.	Fort Frances	Times & Rainy.....	W	.....	Ind.
"	Recorder.....	W	535	Ind-Lib.	"	Lake Herald.....	W	2,646	Ind.
Bruce Mines	Spectator.....	W	600	Ind.	Fort William	Times Journal.....	D	11,405	Ind.
Brussels....	Post.....	W	.....	Ind.	Frankford...	Advocate.....	W	.....	Ind.
Burford.....	Advance.....	W	800	Ind.	Galt.....	Reporter.....	D	8,064	Ind.
Burk's Falls.	Arrow.....	W	90	Ind-Lib.	Gananoque..	Reporter.....	W	1,281	Ind.
Burlington...	Gazette.....	W	1,750	Ind.	Georgetown..	Herald.....	W	1,430	Ind.
Caledonia...	Grand River Sachem..	W	877	Ind.	Geraldton...	Times Star.....	W	.....	Ind.
Campb'lford	Herald.....	W	1,600	Ind.	Glencoe.....	Transcript.....	W	960	Ind.
Cannington..	Gleaner.....	W	.....	Ind.	Goderich....	Signal-Star.....	W	2,370	Ind.
Cardinal....	News.....	W	.....	Ind.	Gore Bay....	Recorder.....	W	1,450	Ind.
Charleton Pl.	Canadian.....	W	1,910	Ind.	Grand Valley	Star and Vidette....	W	1,000	Ind.
Carp.....	Review.....	W	750	Ind-Con	Gravenhurst	Banner.....	W	.....	Ind.
Cayuga.....	Haldimand Advocate..	W	946	Ind Lib.	Grimsby....	Independent.....	W	.....	Con.
Chapleau....	Post.....	W	600	Ind.	Guelph.....	Canad'n Entomologist..	M	650	Scien'fic
Chatham.....	News.....	D	10,752	Ind.	"	Mercury.....	D	10,358	Ind.
Chesley.....	Enterprise.....	W	1,460	Ind.	"	O. A. C. Review.....	*M	.....	College
Chesterville..	Record.....	W	1,100	Ind.	Hagersville..	Press.....	W	813	Ind.
Clinton.....	News-Record.....	W	1,687	Ind.	Haileybury..	Haileyburian.....	W	675	Ind.
Cobden.....	Sun.....	W	600	Ind.	Haliburton..	Haliburton Co. News..	W	.....	Ind.
Cobourg.....	Saturday Morning Post	W	.....	Ind.	Hamilton....	Canadian Gas Journal	M	234	Gas
"	Sentinel-Star.....	W	3,157	Ind.	"	90 Caroline St. N.	.....	.....	.....
"	World.....	W	.....	Ind.	"	Cost & Management..	M	1,850	Acct'g.
Cochrane....	Northland Post.....	W	829	Ind.	"	66 King St. E.	.....	.....	.....
Colborne....	Enterprise.....	W	600	Lib.	"	Labour News.....	M	6,800	Labour
"	Express.....	W	.....	Ind-Con.	"	304 Lister Bldg.	.....	.....	.....
Coldwater...	News.....	W	610	Ind.	"	Muse.....	*Q	.....	.....
Collingwood	Enterprise-Bulletin..	W	2,369	Ind.	"	McMaster University	1,050	College

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ONTARIO—Continued.

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Hamilton...	Silhouette	*W	1400	College	Napanee...	Beaver	W	3,200	Con.
	McMaster University					Express	W		Lib.
Hanover...	Spectator	D	64,589	Ind.	N. Hamburg	Independent	W	960	Ind.
Harrison...	Post	W	2,442	Ind.	NewLiske'rd	Timiskaming Speaker	W	2,421	Ind.
Harrow...	Review	W		Ind.	Newmarket.	Era and Express	W	3,128	Ind.
Hawlock...	News	W	525	Ind.	NewToronto	New Toronto and			
Hawkesbury	Standard	W		Ind.		Mimico Advertiser	W	4,889	Ind.
	Echo	W	1,825	Ind.	Niagara Falls	Review	D	9,521	Ind.
Hespeler...	Moniteur (French)	W	2,145	Ind.	Niagara-on-the-Lake	Niagara Advance	W		Ind.
Highgate...	Herald	W	948	Ind.	North Bay	Nugget	D	7,071	Ind.
Huntsville...	Monitor	W		Ind.	Norwich	Gazette	W	1,050	Ind.
Ingersoll...	Forester	W	1,899	Ind.	Norwood	Register	W		Ind.
Iroquois...	Tribune	W		Ind.	Oakville	Record	W	1,475	Ind.
Jarvis...	Post	W		Ind.	Orangeville	Banner	W	2,561	Ind.
Kapus...	Record	W	488	Ind.	Orillia	News-Letter	W		Ind.
	Northern Tribune	W		Ind.	"	Packet & Times	W	4,878	Ind.
Kemptville...	Advance	W	1,435	Ind.	Orono	Times	W		Ind.
Kenora...	Miner and News	S-W	2,207	Ind.		News—See Canadian Statesman, Bowmanville.			
Kincardine...	News	W	1,945	Ind.	Oshawa...	Can. Forester (Eng. & Fr.)	M		Forestry
Kingston...	Canadian Register	W	68,412	Catholic		Can. Grower	M		Agric.
"	Queen's Quarterly	Q		College	Ottawa...	1 Signs of Times	M	41,200	Ind.
"	Queen's Review	*M		College		Times-Gazette	D	9,973	Advent
"	Queen's Univer's Journal (dur. Coll. Yr.)	S-W		Alumni	"	Agricultural Institute Review	Bi-M	2,000	Agric.
"	Whig-Standard	D	15,969	Ind.	"	Canadian Art...	4 ti. yr	2,323	Art
Kingsville...	Essex County Reporter	W	1,375	Ind.	"	P.O. Box 384			
"	Lake Shore News	W		Local	"	Can. Ayrshire Review	M		Cattle
Kirkland/Lk	Northern News	D		Ind.	"	13 Rideau St.			
Kitchener...	Daily Record	D	19,180	Ind.	"	Can. Bar Review	M	3,400	Legal
Lakefield...	News	W	700	Ind.	"	(ex. July & Aug.)			
Lanark...	Era	W	1,400	Ind.	"	56 Sparks St.			
Lansing...	Enterprise	W	770	Ind.	"	Can. Field Naturalist	B-M	416	Nat.
Leamington...	Post and News	W	3,359	Ind.	"	Central Expt'l Farm			Science
Lindsay...	Post	D	1,735	Ind.	"	(Can. J'l of Research)	B-M		Science
"	Post (Wk'ly Ed'n)	W	2,041	Ind.	"	Nat. Research Council			
Listowel...	Watchman-Warder	W	5,290	Con.	"	Canadian Patent Office Record	W		Govt.
Lit. Current	Banner	W	2,164	Ind.	"	Commissioner of Patents			Pub'n
London	Manitoulin Expositor	W		Ind.	"	Canadian Railway Employees' Monthly	M		Labour
"	Canadian Woodman	M	3,162	W. of the W.	"	230 Laurier Ave. W.			
"	Catholic Record	W	32,160	Catholic	"	Canadian Unionist	M	19,500	Labour
"	Dawn of Tomorrow (Negro)	W	5,000	Negro	"	Canadian Welfare	(8 times year)	2,000	Welfare
"	Echo	W	25,000	Ind.	"	245 Cooper St.			
"	Farmer's Advocate and Home Magazine	S-M	83,077	Agric.	"	Citizen (M'g & Ev'g Ed.)	D	50,241	Ind.
"	Free Press (Morn. and Ev'g Editions)	W	88,377	Ind.	"	Citizen Bldg.			
"	Gazette (dur. col. yr.)	W	26,661	College	"	Civil Servants Digest	M	7,200	Civ. Svts
"	Ledger, The	W	16,144	Agric.	"	Le Droit (French)	D	22,875	Ind.
"	Quarterly Review of Commerce	Q		Com-	"	98 George St.			
"	University of W. Ontario			merce	"	Hebrew News	M		Jewish
"	Ont. Medical Jour.	Q		Medical	"	162 Bell St.			
Lucan...	Sun	W		Non-Pol	"	Journal (Morn. ed.)		18,083	Ind-Con
Lucknow...	Sentinel	W	1,350	Ind.	"	Journal (Eve. ed.)		45,838	Ind-Con
Madoc...	North Hastings Review	W		Ind.	"	Journal Bldg.			
Markdale...	Standard	W		Ind.	"	Labour Gazette	M	21,600	Gov't
Markham...	Economist and Sun	W	1,600	Ind.	"	Dept. of Labour			
Marmora...	Herald	W		Ind.	"	Labour Review	M	16,800	Labour
Massey...	Tribune	W		Ind.	"	126 Sparks St.			
Merlin...	Standard	W	650	Ind.	"	Military Gazette	S-M		Military
Merrickville	Weekly Review			Ind.	"	45 Sparks St.			
Midland...	Free Press Herald	W	3,877	Ind.	"	Ottawa Farm J'n'l	S-W	16,696	Agric.
Midway...	Gazette	W	968	Ind.	"	227 Queen St.			
Millbrook...	Mirror & Reporter	W		Ind.	"	Patrician	*M	960	College
Milton West	Canadian Champion	W	1,128	Ind.	"	*St. Patrick's College			
Milverton...	Sun	W	2,025	Ind.	"	La Revue de l'Université d'Ottawa	Q	875	Cul-
Mitchell...	Advocate	W		Ind.	"	Laurier Ave. E.			tural
Monkton...	Times	W		Ind.	"	Scientific Agriculture	M	2,200	Agric.
Morrisburg...	Leader	W	1,004	Ind.		1005 Confederat'n Bldg.			
Mt. Forest...	Confederate	W	1,800	Ind.					

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ONTARIO—Continued

PLACE.	NAME OF PAPER.	WHEN PUB.	CIRCULATION	INTEREST	PLACE	NAME OF PAPER	WHEN PUB.	CIRCULATION	INTEREST
Ottawa....	Timber of Canada....	M	5,030	Trade	Tilbury....	Times.....	W	1,300	Ind.
	Victoria Bldg.				Tillsonburg..	Canadian Sportsman..	W	1,635	Ind. Horses
Owen Sound	Sun-Times.....	D	11,241	Ind.	"	(S-M Oct. to May)			
Paisley....	Advocate.....	W	786	Ind.	"	News.....	W	3,969	Ind.
Paigrove....	WoodbridgeAdvertiser..	W	705	Ind.	Timmins....	Porcupine Advance...W		2,493	Ind.
Palmerston..	Observer.....	W	705	Ind.	"	Press.....	D	11,027	Ind.
Paris.....	Star.....	W	1,659	Ind.	Toronto....	Acta Victoriana (6 ti.			
Parkhill....	Gazette.....	W	1,225	Ind.		Dur. Coll. yr).....	M	2,700	College
Parry Sound	North Star.....	W		Ind.	"	Victoria College, U.e/T.			
Pembroke..	Bulletin.....	W	4,202	Ind.	"	Aircraft & Airports...M		4,592	Avia- tion
Perth.....	Standard-Observer..W		4,202	Ind.	"	341 Church St.			
Peterboro'..	Courier.....	W	2,378	Ind.	"	Argus, Ont. Pub. SchoolM		3,250	Educa- tional
"	Examiner.....	D	12,751	Ind.	"	51 Goodwood Pk. Cres. 13			
"	Review.....	W		Ind.	"	Board of Trade Journ'l	M	4,664	Local Comm'ce
Petrolia....	Advertiser-Topic.....W			Ind.	"	King Edward Hotel			
Pickering..	News.....	W	1,350	Ind.	"	Boating Magazine.....M		3,408	Marine
Pictou.....	Gazette.....	S-W	3,449	Ind.	"	345 Adelaide St. W.			
"	Times.....	W	4,583	Lib.	"	Bulletin.....	M		Insur.
Port Arthur	Canadian Outiset (Can.				"	18 Toronto St.			
"	ada News) Finnish..W		2,400	Ind.	"	Bulletin of the Academy			
Pt. Colborne	Even'g News-ChronicleD		9,988	Ind.	"	of Medicine.....	M	1,560	Medical
	Welland-Port Colborne				"	288 Bloor St. W.			
	Tribune (See Welland)				"	Bus & Truck Transport			
Port Credit.	Port Credit Weekly...W		1,586	Ind.	"	in Canada.....	M	4,477	Trade
Port Dover..	Maple Leaf.....	W	1,235	Ind.	"	481 University Ave.			
Port Elgin..	Times.....	W		Ind.	"	Business Management.M		4,772	Bus.
Port Hope..	Guide.....	D	1,480	Ind.	"	(9 ti. a yr.)			
"	"	W	350	Ind.	"	18 Colborne St. 1			
Port Perry..	Star.....	W	750	Ind-Lib.	"	Canada Downtown....M		3,000	Office
Powassan..	News.....	W	1,400	Ind.	"	52 McCaul St.			
Prescott....	Journal.....	W	1,600	Ind.	"	Canada Lumberman..S-M		3,303	Lumber
Preston....	Prestonian.....	W		Ind.	"	347 Adelaide St. W.			
Rainy River	Record.....	W	1,065	Ind.	"	Canadian Advertis'g...Q		1,161	Advt.
Renfrew....	Mercury.....	W	3,168	Lib.	"	481 University Ave.			
Rich'd's Ld'g	Herald.....	W	500	Ind.	"	Can. Author & Bookman			
Richm'd Hill	Liberal.....	W	2,450	Ind.	"	"	Q	2,950	Lib.
Ridgetown..	Dominion.....	W	1,140	Ind.	"	Can. Aut'm'tive Trade M		13,966	Trade
Rodney....	Mercury-Sun.....	W		Ind.	"	481 University Ave.			
St. Cath'rins	Standard.....	D	15,696	Ind.	"	Canadian Aviation...M		4,748	Aviation
St. Mary's..	Journal-Argus.....	W	3,268	Ind.	"	481 University Ave.			
St. Thomas.	Municipal World....M		7,258	Muncpl.	"	Canadian Baker.....M		3,442	Baking
"	Times-Journal.....	D	9,851	Ind.	"	73 Richmond St. W.			
Sarnia.....	Canadian Observer...D		9,601	Ind.	"	Canadian Baptist....S-M		6,000	Baptist
S't Ste Marie	Sault Star.....	D	9,511	Ind.	"	223 Church St.			
Seaforth....	Huron Expositor.....W			Lib.	"	Can. Bee Journal.....M		4,067	Agric
Shelburne..	Free Press & Economist.....	W	1,512	Ind.	"	51 Bloor St., W.			
Simcoe....	Reformer.....	S-W	7,227	Ind.	"	Canadian Beverage			
Sioux.....	Lookout.....	W		Ind.	"	Review.....	B-M	1,651	Trade
Smith's Falls	Record-News.....	W	3,524	Ind.	"	122 Richmond St. W.			
Smithville..	Review.....	W	1,187	Ind.	"	Canadian Bookseller...M		1,190	Trade
Southam'ton	Beacon.....	W	725	Ind.	"	481 University Ave.			
Stayner....	Sun.....	W	670	Ind.	"	Can. Broadcaster...S-M		7,050	Trade
Stirling....	News-Argus.....	W		Ind.	"	104 Richmond St. W.			
Stouffville..	Tribune.....	W	2,473	Ind.	"	Canadian Cemetery			
Stratford...	Beacon-Herald.....D		9,773	Ind.	"	Service and Memorial			
"	Mirror.....	W		Ind.	"	Craftsman.....	B-M	500	Trade
Strathroy..	Age-Despatch.....	W	1,930	Ind.	"	60 Front St. W.			
Streetsville.	Review.....	W	1,050	Ind.	"	Canadian Chartered			
Sudbury...	L'Ami du Peuple				"	Accountant.....	M	7,102	Educ.
"	(French).....	W			"	10 Adelaide St. E.			
"	Star.....	D	12,200	Ind.	"	Can. Chemistry and Pro-			
Tara.....	Leader.....	W		Ind.	"	cess Industries.....M		3,282	Chem's'y &Met'gy
Tavistock...	Gazette.....	W	810	Ind.	"	137 Wellington St. W.			
Tecumseh..	Feuille d'Erable (Maple				"	Can. Churchman...S-M.		7,000	Episcop
	Leaf).....	W		Ind.	"	417 Continental L. Bldg			
Teeswater..	News.....	W	835	Ind.	"	Can. Cigar and Tobac.			
Thamesville	Herald.....	W		Ind.	"	Journal.....	M	2,080	Trade
Thessalon...	Algoma Advocate...W			Ind.	"	73 Richmond St. W.			
Thornbury..	Review-Herald.....W		948	Ind.	"	Can. Countryman..Bi-W		80,568	Agricul.
Thorold....	News.....	W		Ind.	"	204 Richmond St. W.			
"	Post.....	W	1,000	Ind.	"	Can. Dairy and Ice			
					"	Cream Journal.....M		2,765	Trade
					"	122 Richmond St. W.			

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ONTARIO—Continued

PLACE	NAME OF PAPER	WHEN PUB.	CIRCULATION	INTEREST	PLACE	NAME OF PAPER	WHEN PUB.	CIRCULATION	INTEREST
Toronto	Can. Florist.....	S-M	1,845	Trade	Toronto	Canadian Silver			
"	54 Bloor St. W.				"	Fox and Fur.....	M		Trade
"	Canadian Forum	M	4,274	Literary	"	204 Richmond St. W.			
"	16 Huntley St.				"	Can. Sports Digest....	M		Sports
"	Can. Funeral Service..	M	1,600	Trade	"	106 Adelaide St. W.			
"	60 Front St. W.				"	Canadian Stationer....	M	2,366	Trade
"	Canadian Grocer.....	S-M	4,918	Trade	"	481 University Ave.			
"	481 University Ave.				"	Canadian Teacher....	*M	4,600	Educ.
"	Can. High News.....	*W		Teen-Age	"	36 Shuter St.			
"	73 Adelaide St. W.			Historical	"	Can. Telephone J'nal..	Q		Phone
"	" Historical Review	Q			"	26 Wellington St. E.			
"	University of T. Press				"	Can. Trade Abroad....	M		
"	" Home Journal.....	M	273,000	Lit.-F'm	"	481 University Ave.			Trade
"	73 Richmond St., W.				"	Can. Transportation...*	M		
"	" Homes & Gardens				"	70 Bond St.			
"	481 University Ave.	Bi-M	25,654	Home	"	Can. Underwriter...S-M		1,851	Trade
"	" Hospital.....	M	2,094	Hosp'ls	"	8 Colborne St.,		4,600	Insur'ce
"	57 Bloor St. W.				"	Canadian Veteran....	M	25,076	Veter'ns
"	" Hotel Review				"	1 Wellington St. W.			
"	and Restaurant..	M	5,573	Trade	"	Can. White Ribbon			
"	481 University Ave.				"	Tidings.....	M	9,171	WCTU
"	" Insurance.....	S-M	2,100	Insur.	"	11 Prince Arthur Ave.			
"	229 Yonge St.				"	Canadian Woodworker	M	1,648	Wood
"	Canadian Journal of				"	347 Adelaide St. W.			W'k'g
"	Economics & Political				"	C.O.F. News.....	S-M	20,000	Farm
"	Science.....	Q	1,380	Social	"	565 Jarvis St.			
"	Univ. of Toronto Press				"	Challenge, The.....	W	16,000	Sunday
"	Canadian Journal of				"	165 Elizabeth St.			School
"	Public Health.....	M	3,231	Hygiene	"	Chataleine.....	M	284,328	Wom'n's
"	150 College St.				"	481 University Ave.			Int.
"	Canadian Machinery &				"	China(ex.July&Aug.)	M		Cath.
"	Man'facturing News..	M	3,518	Mech.	"	St. Francis Xavier			Missions
"	481 University Ave.				"	Seminary, Scarboro			
"	Canadian Messenger				"	Bluffs.....			
"	of the Sacred Heart..	M		Catholic	"	Chinese Times.....	D		Ind.
"	2 Dale Ave.				"	11-B Elizabeth St.			
"	Canadian Metals & Metal				"	Clay Products News &			
"	lurgical Industries..	M		Trade	"	Ceramic Record....	M		Trade
"	137 Wellington St. W.				"	49 Turner Rd.			
"	Canadian Motorist....	M	37,699	Motor'g	"	Commercial News &			
"	6 Adelaide St. E.				"	Building Record....	D	1,466	Trade
"	Canadian Moving Pic-				"	34 St. Patrick St.			
"	ture Digest.....	W		Motion Picture	"	Dogs in Canada.....	M	5,000	Dogs
"	277 Victoria St.				"	25 Melinda St.			
"	Can. News (Yiddish)..	W		Jewish	"	Dominion Law Reports	W		Legal
"	525 Dundas St. W.				"	417 Terminal Bldg.			
"	Canadian Paint &				"	Drug Merchandising	S-M	3,947	Drug'et
"	Varnish Magazine...*	M	1,989	Trade	"	481 University Ave.			
"	481 University Ave.				"	East Toronto Weekly..	W		Ind.
"	Canadian Pharmaceu-				"	1344 Danforth Ave.			
"	tical Journal.....	S-M	4,035	Pharm'l	"	Echoes.....	Q	25,357	Daught.
"	100 Adelaide St. W.				"	182 Louther Ave.			of Emp.
"	Canadian Plastics ..	M	3,969	Trade	"	Economist.....	M		Insc.
"	341 Church St.				"	180 Adelaide St. W.			
"	Can. Poultry Review..	M	9,278	Poultry	"	Electrical Digest....	M	3,293	Elec-
"	204 Richmond St. W.				"	122 Richmond St. W.			Power
"	Canadian Printer &				"	Electrical News and			
"	Publisher.....	M	1,437	Printg.	"	Engineering.....	S-M	6,050	Trade
"	481 University Ave.				"	347 Adelaide St. W.			
"	Canadian Purchaser..	M	2,069	Pur.Agt	"	47 Wellesley St.			Empire
"	175 Jarvis St.				"	Engineering & Contract			Interest
"	Canadian Red Cross				"	Record.....	W	3,642	Trade
"	Junior (ex July &				"	347 Adelaide St. W.			
"	Aug.).....	M	85,050	Juv'nile	"	Epicier, P.....	M	5,280	Trade
"	95 Wellesley St.				"	481 University Ave.			
"	Canadian Review of				"	Evangelical Christian..	M	16,395	Int'den'l
"	Music and Art.....	B-M		Art, etc.	"	366 Bay St.			
"	66 College St.				"	Farm Equip. Dealer...*	M	6,097	Trade
"	Can. School Journal..	M	4,100	Educ'n	"	341 Church St., 2			
"	30 Bloor St. W.				"	Farmers' Magazine...*	M	101,691	Agric.
"	Canadian Shipping				"	73 Richmond St. W.			
"	and Marine Engin-				"	Financial Digest.....	W		Finance
"	eering News.....	M	2,345	Trade	"	156 Yonge St.			
"	481 University Ave.				"	Financial Post, The...*	W	29,540	Financ'l
					"	481 University Ave.			

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Toronto....	Food in Canada.....M		3,104	Trade	Toronto....	Liaudies Balsas.....W			
"	73 Richmond St. W.				"	Box 1013, Sta. C.			
"	Fountains in Canada..M			Trade	"	Liberty.....W	233,291		Fiction
"	481 University Ave.				"	85 Richmond St. W.			
"	†Fragment.....Q		2,904	Cripp'd	"	Life Underwriters'			
"	62 St. Albans St.			Veter's	"	News.....M	5,365		Life Ins.
"	Freemason.....B-M		5,000	Masonic	"	159 Bay St.			
"	18 Toronto St.				"	Living Message.....M	22,000		Miss'y
"	Furniture & Furnishings.....M		2,435	Trade	"	263 Adelaide St. W.			
"	547 Adelaide St. W.				"	Machine Production and Canadian Mill Supply.....M			Trade
"	Fur Trade J'l of Can..M		6,200	Trade	"	341 Church St. 2			
"	555 Mt. Pleasant Rd.				"	MacLean's Magazine..S-M	311,285		Literary
"	Garage Operator.....M		6,281	Trade	"	481 University Ave.			
"	30 Bloor St. W.				"	Magazine Digest.....M			General
"	Gen. Merchant of Can..B-M		3,804	Trade	"	20 Spadina Rd.			
"	481 University Ave.				"	Manuf'g and Industrial Engineering.....M	4,549		Indust
"	Gift Buyer.....B-M		2,450	Trade	"	73 Richmond St. W.			
"	9 Duke St.				"	Marketing.....W	3,194		Advt.&c
"	Globe and Mail.....D		204,215	Ind.	"	119 York St.			
"	140 King St. W.				"	Mayfair.....M	15,833		Society
"	Hardware and Metal & Electrical Dealer...F		4,382	Trade	"	481 University Ave.			
"	481 University Ave.				"	Men's Wear of Canada.....M	2,485		Clothi'g
"	Hardware in Canada..M		3,330	Trade	"	481 University Ave.			
"	46 Bloor St. W.				"	Missionary Monthly...M	65,000		Un'td Ch
"	Health.....B-M		14,149	Health	"	453 Wesley Bldg.			
"	111 Avenue Road				"	Modern Medicine of Canada.....M	11,300		Med.
"	Heating & Sanitary Age..M		5,712	Trade	"	9 Duke Street			
"	31 Willcocks St.				"	Modern Electrical Merchandising.....M	5,664		Trade
"	Hebrew Jour. (Yiddish)D		17,534	Ind.	"	347 Adelaide St. W.			
"	542 Dundas St. W.				"	Modern Power and Engineering.....M	5,472		Power
"	Holstein-Friesian Journal.....M		12,149	Cattle	"	481 University Ave.			
"	204 Richmond St. W.				"	Monetary Times.....W	6,730		Financ'l
"	Home Building in Canada.....B-M		3,858	Bldg.	"	341 Church St. 2			
"	372 Bay St.				"	Motor Magazine.....M	14,953		Trade
"	Hotel & Restaurant Management.....M		5,000	Trade	"	73 Richmond St. W.			
"	8 Colborne St. 1				"	Motor Truck and Coach.....M	5,075		Trade
"	Independ. Forester..B-M		128,000	Frater'al	"	341 Church St.			
"	Temple Bldg.				"	Motor Wholesaler...M			Motors
"	Industrial Canada.....M		5,925	Indust.	"	73 Richmond St. W.			
"	Montreal Trust Bldg.				"	National News.....M	8,300		Grocery Trade
"	Industrial Progress...M		9,782	Trade	"	21 Front St. E.			
"	481 University Ave.				"	New Canadian.....M			Educ.
"	International Journal..Q		2,943	World Affairs	"	501 Federal Bldg.			
"	230 Bloor St. W.				"	News.....W			Pictori'l
"	Jewish Standard.....M		4,973	Jew. Int	"	63 Wellesley St.			
"	26 Queen St. E.				"	New World.....M	180,472		General
"	Jobber News.....M		1,878	Auto Tr	"	100 Adelaide St. W.			
"	50 Bloor St. W.				"	Northern Miner.....W	27,198		Mining
"	Journal of Canadian Dental Assoc'n.....M			Dental	"	122 Richmond St. W.			
"	73 Richmond St. W.				"	North Tor. Herald...W			Ind.
"	Journal of the Ontario Dental Association..M		2,200	Dental	"	2411 Yonge St.			
"	86 Bloor St. W.				"	Nouveau Monde - See New World.....			
"	Jour. Royal Architectural Inst. of Canada..M		1,248	Archit'l	"	Novo Vbeme (NewTimes) (Bulgarian).....W			Ind.
"	57 Queen St. W.				"	336 Ontario St.			
"	†Journal of the Royal Astronomical Socy. of Canada 10 ti. yr.		1,800	Astron.	"	Ontario Fuel Dealer..M			Fuel
"	6 Willcocks St.				"	26 Queen St. E.			
"	Kingston Road and Main St. Herald.....W			Con.	"	Ont. Milk Producer...M	23,000		Dairy
"	73 Adelaide St. W.				"	409 Huron St.			
"	K-Rav Magazine.....M		5,600	Kiwanis	"	Ont. Secondary School Teachers' Federation Bulletin.....5 ti. yr.	5,700		Educ'n.
"	120 Wellington St. W.			Labor	"	30 Bloor St. W.			
"	Labour Leader.....F								
"	64 Duke St.								
"	Laundry & Dry Cleaning Journal of Canada...M		1,585	Trade					
"	137 Wellington St. W.								

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ONTARIO—Continued

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Toronto...	Onward	W		Jr. Sun. S	Toronto...	Telegram	D	185,318	Ind.
"	299 Queen St. W.				"	227 Bay St.			
"	Oral Health	M	4,341	Dental	"	Trader and Canadian			
"	9 Duke St.				"	Jeweler	M	3,367	Jewelry
"	Painting & Decorating				"	Richmond & Sheppard			
"	Contractor	M	4,608	Trade	"	Trade Unionist	M		Labor
"	491 University Ave.				"	30 Vermont Ave.			
"	Plant Administration	M	3,763	Trade	"	Transport News	M	3,000	Motor Trans.
"	481 University Ave.				"	King Edward Hotel			
"	Plumbing & Heating				"	Trinity Univ. Review			
"	Journal	M	2,755	Trade	"	(6 times Dur. Coll. yr.)			
"	26 Wellington St. E.				"	Trinity College		1,400	College
"	Presbyterian Record	M	26,800	Pr'sbytn	"	Ukrainian Life	W		Ukr. In.
"	100 Adelaide St. W.				"	258 Avenue Rd.			
"	Prix Courant, Le	M	3,626	Trade	"	Ukrainian Toiler	W		Ind.
"	481 University Ave.				"	339 Bathurst St.			
"	Property Owner &				"	United Church Obser-			
"	bidg. maintenance	M	8,020	Real Estate	"	ver.	S-M	62,667	U't'd Ch
"	65 Bloor St. W.				"	299 Queen St. W.			
"	Protestant Action	M	13,710	Prot.	"	University of Toronto			
"	124 Main St.				"	M. dical Journal 61 yr.		1,120	Scient'ic
"	Quill & Quire	M	1,889	Stat'y	"	Room 107 Anatomy Bld.			
"	9 Duke St.			Trade	"	University of Toronto			
"	Racing Form	D		Racing	"	Monthly (Dur. Coll. yr)	M		College
"	50 Richmond St. E.				"	43 St. George St.			
"	Radio & Appliance				"	University of Toronto			
"	Sales	M	5,42	Trade	"	Quarterly	Q		Lit.
"	54 Bloor St. W.				"	University of Toronto			
"	Radio Trade-Builders	M	4,794	Trade	"	Vapaa Sana (Free			
"	347 Adelaide St. W.				"	Press) (Finnish)	T-W		Ind.
"	Retail Grocer and Pro-				"	260 Spadina Ave.			
"	visioner	M	4,825	Grocery	"	Varsity (Dur. Coll. yr.)	D	13,000	College
"	46 Bloor St. W.				"	University of Toronto			
"	Roads & Bridges	M		Eng'g	"	War Cry	W	40,000	Salv. Ar.
"	341 Church St. 2				"	20 Albert St.			
"	Sanitary Engineer,				"	Water & Sewage	M		Eng'g
"	Plumber and Steam				"	341 Church St.			
"	fitter of Canada	M	4,900	Trade	"	W. Toronto Wkly	W	6,840	Ind.
"	481 University Ave.				"	2936 Dundas St. W.			
"	Saturday Night	W	41,052	Lit.-Ind	"	Ykpaiko Ekntr	W		
"	Richmond & Sheppard				"	(Ukrainian Life)			
"	Scandinavian News	M		Scand.	"	258 Avenue Rd.			
"	371 Queen St. W.				"	Your Garden & Home	M	15,000	Home
"	School Progress (Ex.				"	204 Richmond St. W.			
"	Aug.)	Q	3,092	Educ'n	"	Zwiazkowice	W		Polish
"	57 Bloor St., W.				"	700 Queen St. W.			
"	School, The (Except July				Tottenham...	Sentinel	W		Ind.
"	& Aug)	M	7,878	Educ.	Trenton...	Courier-Advocate	W	2,801	Ind.
"	371 Bloor St. W.				Tweed...	News	W	1,725	Ind.
"	Sentinel	B-M	12,962	Orange	Uxbridge	Times-Journal	W	1,888	Ind.
"	73 Adelaide St. W.				Vankleek H'l	Eastern Ontario Review	W		Ind.
"	Shauntyman	M	22,000	Mission.	Walkerton	Herald-Times	W	2,009	Ind.
"	366 Bay St.				Wallaceburg	News	W	3,501	Ind.
"	Shareholder (Free dist.)	M	1,300	Co-op.	Warkworth	Journal	W	850	Non-Pol
"	King & Ontario Sts.			Drug'sts	Waterdown	Review	W	725	Ind.
"	Shing Wah Po, Daily		4,780	Chinese	Waterloo	Chronicle	W	3,323	Ind.
"	News	D			Watford	Guide-Advocate	W	1,186	Ind.
"	149 Queen St. W.				Webbwood	Record	W	500	Ind.
"	Shoe & Leather J'l	M	2,188	Trade	Welland...	Welland-Pt. Colborne			
"	347 Adelaide St. W.				"	Evening Tribune	D	8,466	Ind.
"	Soda Fontains in Can	Q	10,534	Trade	Westboro	The Union	S-M	4,000	Ind.
"	481 University Ave.				Weston	Times and Guide	W	3,270	Ind.
"	Sons of England Record	M	14,000	Frat'l	Westport	Mirror	W		Ind.
"	58 Richmond East				Wheatley	Journal	W	860	Ind.
"	Sports & Playthings	M	2,250	Trade	Wiarton	Echo	W	2,115	Ind.
"	177 Jarvis St.				Williamsbg	Canada Lutheran	M	2,048	Relig.
"	Star	D	346,588	Ind.-Lib.	Winchester	Press	W	1,554	Ind.
"	Star Weekly	W	901,639	Ind.-Lib.	Windsor	Star	D	61,675	Ind.
"	80 King St. W.				Wingham	Advance-Times	W	1,664	Ind.
"	Style	Q	3,914	Trade	Woodstock	Sentinel Review	D	8,282	Ind.
"	481 University Ave.				Zurich	Herald	W	675	Non-Pol

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PRINCE EDWARD ISLAND

PLACE	NAME OF PAPER	WHEN PUB.	CIRCULATION	INTEREST	PLACE	NAME OF PAPER	WHEN PUB.	CIRCULATION	INTEREST
Charlottetown	Guardian.....	D	10,237	Ind-Con	Summerside	Island Farmer.....	W	2,458	Agric.
"	Patriot.....	D	6,532	Lib.	"	Journal.....	S-W	1,667	Ind.
Summerside	P. E. I. Agriculturist...W		3,358	Agric.	"	Pioneer.....	W	2,452	Lib.

QUEBEC

PLACE	NAME OF PAPER	WHEN PUB.	CIRCULATION	INTEREST	PLACE	NAME OF PAPER	WHEN PUB.	CIRCULATION	INTEREST
Arthabaska.	Union des Cantons de l'Est (French).....	W	1,800	Ind.	La Malbaie.	Avenir de Montmorency Charlevoix & Saguenay.....	W	1,396	Ind.
Arvida.....	L'Industrie (French).....	W		Ind.				1,000	Agric.
Beauceville.	L'Eclairer (Fr.).....	W	2,667	Ind.	La Trappe..	Revue d'Oka, La...Bi.M		1,722	Ind.
Beauharnois	Courrier, Le.....	W	2,094	Ind.	LaTuque...	Echo, L'.....	W		Ind.
Bedford	News (See News & East. Townships Advocate, St. Jean).....				"	La Sentinelle.....	W	271	College
Berthierville	Courrier, Le.....	W		Ind.	Lennoxville	Mitre.....(3 ti. a Yr.)		19,500	Ind.
Buckingham	Courrier de Papineau.W		1,150	Ind.	Lévis.....	Le Canadien.....	W	1,875	Ind.
"	Post.....	W		Ind.	"	La Tribune.....	W	1,177	Ind.
Cap-de-la-Madeleine	L'Avenir.....	W	4,900	Lib.	L'Islet.....	Progres.....	W		Ind.
Chicoutimi..	L'Echo Paroissal du Sacré Cœur.....	M		Catholic	Loretteville	La Voix du Peuple.....	W	1,053	Ind.
"	Progres du Saguenay (French).....	W	12,332	Ind.	Lotbinière..	Echo de Lotbinière...W		941	Ind.
"	Regional.....	W	4,455	Ind.	Louiseville..	Reveil, Le.....	W	1,725	Ind.
Coaticook...	Etoile de l'Est (Fr.)..W		1,130	Ind.	Magog.....	Chronique.....	W		Ind.
"	Observer.....	W		Ind.	Maniwaki...	Gazette.....	W		Ind.
Donnacoona	L'Echo de Portneuf...W			Ind.	Mont				
Drummondville East	L'homme Libre.....	W		Ind-Lab	Laurier	La Voix du Nord....	W	1,185	Lib.
"	La Parole.....	W	5,675	Ind.	Montmagny	Courrier.....	W	1,757	Ind.
"	Spokesman.....	W	1,022	Ind.	"	Peuple.....	W	1,550	Con.
Gardenvale.	Canadian Doctor.....	M	12,225	Medical	"	Voix du Peuple.....	W	984	Ind.
"	Canadian Fisherman..M		2,963	Fish'ries	Montreal...	L'Action Medicale...M		3,200	Medical
"	Canadian Food Indus..M			Trade		1498 Mt. Royal Ave. E.			
"	Canadian Industrial				"	L'Action Nationale...M		3,000	Lit-Pol.
"	Equipment News.....	M	18,467	Trade	"	(n.p. dur. July & Aug.)			
"	Canadian J'l of Comparative Medicine..M		1,141	Medical	"	3878 St. Hubert St., 24		2,500	Gen. Int
"	Can. Mining Journal..W		2,609	Mining	"	L'Action Universitaire M			
"	Canadian Refrigeration Journal.....	M	2,184	Trade	"	(n.p. dur. J'y and Aug. 2900 Mt. Royal Blvd.			
"	Locker Plants & Frosted Food.....	Q	2,000	Trade	"	Actualité Economique (French).....	Q	1,500	Econ.
"	Petite Revue, La (Fr.)..M		51,722	General	"	535 Viger Ave.			
"	Product News.....	M	17,024	Retail	"	822 Sherbrooke St. E.			
"	Pulp and Paper of Canada.....	M	2,244	Mfg.	"	Ami des Sourds-Muets (French).....	M	1,300	TheDeaf
"	Revista de Comercio B..M		6,000	Export	"	7400 Blvd. St. Laurent			
"	Shop.....	M	10,887	Equip't	"	Annales de La Reparation.....	M	4,000	Relig.
"	Woodlands Review (See Pulp & Paper Mag. of Can.)				"	Pointe-aux-Trembles			
Gaspé.....	Voix de Gaspé.....	W	1,539	Ind.	"	L'Aurore (French).....	S-M	1,093	Relig.
Granby.....	La Voix de l'Est.....	W	6,034	Ind.	"	P.O. Box 216, Sta. B			
"	La Revue de Granby (Fr.).....	W	2,950	Ind.	"	L'Automobile (Fr)....M		3,111	Trade
"	Leader-Mail.....	W	1,531	Ind.	"	510 Keefer Bldg.			Lib.
Grand Mere.	Laurentien, le.....	W	2,206	Ind.	"	L'Autorité.....	W		Catholic
"	Union Nationale.....	W		Ind.	"	524 Can. Cement Bldg.			
Hull.....	L'Opinion.....	W	2,766	Ind.	"	Bonne Parole (French)M			
"	LeProgres de Hull(Fr.)W			Ind.	"	(except July and Aug.)			
Huntingdon	Gleaner.....	W	3,097	Ind.	"	853 Sherbrooke St. E.			
Joliette.....	Action Populaire (Fr.)..W			Ind.	"	Building Materials News.....	M	12,070	Trade
Kenogami..	Etoile du Nord (Fr.)..W		5,450	Ind.	"	1253 McGill College Av..2			
"	Messenger de Marie Reine des Coeurs...M			Cath.	"	Bulletin de la Chambre de Commerce et de la Chambre des JeunesM		4,870	Com'r'cl
Knowlton..	(See News & Eastern Townships Advocate, St. Jean).....				"	11 St. James St. E.			
Lachine....	Le Messenger.....	W	6,725	Ind.	"	Bulletin des Agriculteurs (Farmer's Bulletin) (French).....	M	93,652	Agric.
Lachute....	Municipal Review of Canada.....	M		M'opl.	"	1117 St. Catherine St. W.		23,039	Lib.
Lachute....	Watchman.....	W	2,050	Ind.	"	Le Canada (French)....D			
Lac					"	33 St. James St. W.			Banking
Megantic..	Echo de Frontenac...W			Ind.	"	Canadian Banker.....	Q		
					"	285 Bernard Ave., W.		19,362	Com'r'cl
					"	Canadian Business...M			
					"	530 Bd. of Trade Bldg.			
					"	Canadian Diesel Power & Traction. B-M		3,500	Trade
					"	1253 McGill College Ave.			
					"	Canadian Dogs.....	M		Dogs
					"	Castle Bldg.			

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QUEBEC—Continued

PLACE	NAME OF PAPER	WHEN PUB.	CIRCULATION	INTEREST	PLACE	NAME OF PAPER	WHEN PUB.	CIRCULATION	INTEREST
Montreal...	Canadian Exporter....M		5,000	Trade	Montreal...	Family Herald and Star W		329,062	In.&Ag.
"	Castle Bldg.				"	245 St. James St. W.			
"	Can. Fashion Buyer .M		7,300	Trade	"	Federated Railw'y m'n M		18,000	Employ.
"	254 St. Catherine St. E				"	11 St. Paul W.			
"	Canadian Geographical Journal.....M			Lit.	"	Ferme, La.....M		51,686	Agric.
"	1000 St. Antoine St.				"	822 Sherbrooke E.			
"	Canadian Heroes....M			Child	"	Film, Le, (French)....M		40,740	Mvg Pct.
"	1396 St. Catherine St. W			Ints.	"	976 de Bullion St.			
"	Canadian Jewish Chronicle.....W		9,228	Lit.	"	Financial Times.....W			Financ'l
"	4075 St. Lawrence Blvd				"	238 Notre Dame St. W.			
"	Canadian Jewish Review.....W			Jew Int.	"	Forest and Outdoors..M		8,700	Outdoor Life
"	1253 McGill College Ave				"	1018 Can. Cement Bldg.			
"	Canadian League.....M			Social Work	"	Fournisseur des Instit's Religieuses, Le. Fr. M		2,189	Relig.
"	311 Drummond Bldg.				"	1306 St. Catherine St. E			
"	Canadian Medical Association Journal.....M		7,709	Medical	"	François.....M		72,750	Catholic Child Educ't'n
"	3640 University St.				"	Jec.....M		18,760	Catholic Youth Educ't'n
"	Can. Milling & Feed Journal.....M		2,800	Trade	"	430 Sherbrooke St. E.			Ind.
"	217 University Tower				"	Front Ouvrier, Le....W		32,079	Nursing
"	Can. Mining & Metallurgical Bulletin....M		2,774	Mining	"	Garde-Malade (Fr.)....M		1,656	
"	1117 St. Catherine St.				"	3425 St. Denis			
"	Can. National Mag....M		32,287	R. R. Empl.	"	Gazette.....D		46,266	Ind. Con
"	355 McGill St.			Nursing	"	1000 St. Antoine St.			
"	Canadian Nurse.....M		9,400		"	Herald.....D		35,392	Ind.
"	522 Medical Arts Bldg.				"	(Weekly Ed'n. 23,587)			
"	Can Official R.R. GuideM		4,800	R. R.	"	265 Vitre St. W.			
"	480 LaGauchetière St. W				"	Hotellerie(Fr.&Eng.)..M		2,887	Hotel
"	Can. Railway Club Magazine.....M		2,000	Railroad	"	132 St. James St. (1)			
"	4415 Marcell Ave.				"	Hunting and Fishing in Canada.....M		11,764	Sports
"	Canadian Reporter....Q			Men's Apparel	"	Castle Bldg.			
"	1117 St. Catherine St. W			Ind.	"	Information Financiere et Industrielle (Fr.) W		5,000	Financ'l
"	Canadian Slovak.....W		2,600		"	232 W. Notre Dame St.			
"	3140 La Salle Boul.				"	Insurance Agent and Broker (Fr. & Eng.) M		2,800	Insur'ce
"	Can. Sport Monthly .M		12,500	Sport	"	907 Lewis Bldg.			
"	1434 St. Catherine St. W				"	Int. Aviation Journal M			Aviat'n
"	Canadian Textile J'l.. F		1,796	Trade	"	637 Craig St. W.			
"	1434 St. Catherine St. W				"	Insur. Law Reporter..M			Law
"	Canadian Veteran (See Toronto)				"	411 Transportat'n Bldg.			
"	Can. Writer & Editor..M			Writing	"	Jec (French).....M			
"	401 Castle Bldg.				"	See François			
"	Chronicle.....F			Fin&Ins	"	Jeunesse (Fr.).....M		4,000	Youth Ints.
"	460 St. John St.				"	325 St. Catherine. Rd. 8			
"	Church Digest.....Q			Relig.	"	Jewish Daily Eagle (Yiddish).....D		15,966	Ind.
"	360 Craig St. W.				"	4075 St. Lawrence Blvd.			
"	Comprehension (Fr. & Eng.)....M		19,079	General	"	Journal de l'Hotel Dieu.....Bi-M			Medical
"	2250 Pte 1 ^{re} Blvd.				"	494 LaGauchetière W.			
"	Constructeur du Que. M		1,100	Trade	"	Jovette.....M		23,757	Ind.
"	217 University Tower				"	5225 de Gaspé			
"	Detaillant en Plomberie et Chauffage..M		1,942	Trade	"	Labor World—Le Monde Ouvrier (Fr. & Eng.)W			Labor
"	510 Keefer Bldg.				"	11 St. Paul St. W.			
"	Detaillant en Produits Alimentaires.....M		5,403	Food Trade	"	Leather World.....M		2,315	Trade
"	510 Keefer Bldg.				"	217 University Tower			
"	Detaillant en Quincailerie.....M		3,293	Hardware	"	The Legionary.....M		118,000	Vet'rans
"	510 Keefer Bldg.				"	8151 Ontario St. E			
"	Devoir, Le (Fr.).....D		18,901	Ind.	"	McGill Daily (Daily Dur. Coll. year).....		7,000	College
"	430 Notre-Dame E.				"	McGill University			
"	Dom. Report Service..M			Legal	"	McGill News.....Q		6,200	Alumni
"	411 Transportat'n Bldg.				"	McGill University 3466 University St.			
"	Echo de St. François. M		10,000	Relig'.	"	Ma Paroisse.....M		149,747	Catholic
"	Pointe aux Trembles 5				"	4239 Bordeaux St.			
"	Engineering Journal..M		6,115	Eng.	"	Masonic News.....M		4,000	Frat.
"	2050 Mansfield Ave.				"	1405 Bishop St.			
"	L'Epicier.....M			Grocery	"	Messenger Canadien..M		60,658	Cath.
"	1405 Peel St.				"	1961 Rachel St. E.			
"	La Famille.....M			Family	"	Messenger du Tres Saint Sacrement.....M		20,000	Relig.
"	3435 rue St. Denis, 18				"	514 Mont-Royal Ave. E.			

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Montreal...	Monitor	W	10,719	Non-Par	Montreal...	Le Samedi (French)...	W	73,983	Family
"	2191 Hampton Ave.				"	975 de Bullion St.			
"	Montreal Churchman..	M	1,915	Anglican	"	Shipping Register & Shipbuilder	M	2,060	Shipping
"	1461 University St.				"	1434 St. Catherine St. W.			
"	Montrealer	M	6,621	Society	"	slovenske Prekopnik (Slovak)...	W		Nat'l
"	10, 5 Beaver Hall Hill				"	60 Rachel St. E.			
"	Montreal Matin.....	D	24,514	Con.	"	sports Illustrated	M		Sports
"	1124 Marie Anne St. E.				"	Mt. Royal Hotel			
"	Motor Book	M	3,774	Trade	"	standard	W	262,979	Ind.
"	217 University Tower				"	231 St. James St. W.			
"	M. S. L. (Mt. St. Louis College)	*M		College	"	star	D	151,014	Ind.
"	244 Sherbrooke St. E.				"	245 St. James St. W.			
"	Muscle Power.....	M		Physical Culture	"	suburban News	W	8,247	Ind.
"	4466 Colonial Ave.			Trade	"	2191 Hampton Ave.			
"	New Equipment News..	M	11,064		"	Teachers Mag. ... 5 Ti. yr.		2,900	Educ.
"	1253 McGill College Ave.				"	6381 De Vimy Ave.			
"	Northern Messenger..	W	25,000	Evangel	"	Technique Review (En. & Fr.)	M	7,075	Educ.
"	338 Craig St. W.				"	(except July and Aug.)			
"	Notre Temps	W	8,602	Ind.	"	1265 St. Denis St.			
"	433 St. Francois-Xavier, I.				"	Teen Talk	M		Girls'
"	Le Nouvelle Relève ..	M	2,000	Lit.	"	1896 St. Catherine St. W.			
"	60 St. James St. W.				"	Terre de Chez Nous ..	W	72,272	Agric.
"	Patrie La (French)...	D	17,331	Ind.	"	515 Ave. 1 ^{er} iger			
"	" Saturday Edit'n ..		40,484	Ind.	"	Trades & Labour Congress Journal.....	M	9,940	Labour
"	" Sunday Edit'n		250,388	News	"	616 Lagachetiere St. W.			
"	180 St. Catherine St. E.				"	Union Agricole	M	1,000	Agric.
"	Paysana	M		WomInt	"	4430 De Lanandiere			
"	266 St. James St. W.				"	Universal Traveller ..	Q		Travel
"	Petit Journal, Le	W	175,859	News Mag.	"	1110 Stanley St.			
"	1242 St. Denis St.				"	Voix Nationale (Fr.) ..	M	58,913	Nat.Int
"	Pharmacien, Le	M	2,100	Drugs	"	3502 Hutchison St.			
"	204 Notre Dame St. W.				"	Y.M.C.A. News	M		YMCA
"	Photo-Journal	W	98,205	Pictorial	"	(ex. July and Aug.)			
"	1242 St. Denis St.				"	1441 Drummond St.			
"	Presse, La (French)...	D	229,076	Ind.	"	Your Physician	M		Physical Culture
"	" Saturday Ed.		259,123	Ind.	"	4466 Colonial Ave.			Ind.
"	La Presse Farmers' Weekly	W	8,951	Ind.	Nicolet...	Le Nicoletain	W	2,748	Ind.
"	7 St. James St. W.				Plessisvill ..	La Feuille d'Erable ..	W	1,200	Ind.
"	Printing Review of Can..	M	1,800	Pr't'g	Quebec	Abeille et l'Erable ..	M		Bees
"	1117 St. Catherine St. W.				"	57 Begyn Ave., Levis			
"	Prix Courant (French)	M	3,890	Trade	"	l'Action Catholique, ..	D	83,088	Ind.
"	1405 Peel St., 2.				"	harvest Blvd.			
"	Protestant Church News	M	9,300	Prot.	"	Les Affaires (French) ..	M	4,200	Busin'ss
"	3140 La Salle Boul.				"	4 St. Jacques			
"	Quebec Practice Reports		570	Legal	"	Annales de Notre Dame du Sacre Cœur	M	17,000	Catholic
"	10 St. James St. W.				"	71 rue Ursule			
"	Radio Monde	W	24,504	Radio Aud.	"	Carabia, Le	W		Colleg.
"	1434 St. Catharine St.				"	29 rue Couillard			
"	Relations, (Fr.)	M	13,900	Cath.	"	Chronicle-Telegraph ..	D	5,201	Ind.
"	1961 Rachel St. E., 34				"	27 Buade St.			
"	Revue du Barreau	M	1,874	Legal	"	Culture (Fr. & Eng.) ..	Q	750	Cultur'l
"	(ex. July & Aug.)				"	33 L'Alverne			
"	Revue Dominicaine ..	M	2,300	Relig.	"	Educational Record ..	Q	4,500	Educ.
"	5375 Ave. N.-D. Grace				"	Dept. of Education			
"	Revue du Barreau	M	1,874	Legal	"	Enseignement Primaire (French)	*M		Educ.
"	(except July & Aug.)				"	Dept. of Education			
"	Palais de Justice				"	Foret Quebecoise, La	M	7,058	Outdoors
"	Revue Legale (Fr-Eng)	M	465	Legal	"	(except July & Aug.)			
"	(ex. July & Aug.)				"	286 Rue St. Joseph			
"	10 St. James St. W.				"	Laval Medical	M	2,500	Medical
"	Revue Moderne (Fr.) ..	M	82,573	Lit. & Fam.	"	(ex. July & Aug.)			
"	5225 de Gaspé St.				"	Laval University			
"	Revue Municipale		5,549	Munic.	"	Missions Franciscaines (Fr.)	M	20,000	Catholic
"	28 St. James St. W.				"	33 L'Alverne			
"	Revue Populaire (Fr.) ..	M	71,726	Lit.	"	Naturaliste Canadien (French)	B-M	650	Science Coll.
"	975 de Bullion St.				"	Laval University			
"	Revue Trimestrielle Canadienne (Fr.)	Q	1,500	Scien'c	"	Pelleteries du Quebec, Les	M	4,200	Fur
"	1430 St. Denis St.				"	61 Bvd. Charest			
"	Rod and Gun in Can. ..	M	16,929	Rec'n					
"	1410 Stanley St.								

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QUEBEC—Continued

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Quebec....	Le Recueil.....	M		Gen.Int.	St. Joseph de Beauce	Valle de la Chaudiere, La.....	W		Local	
"	4 St. James St. W.				St. Justin Ste. Marie	Echo (French).....	W	2,085	Ind.	
"	Semaine Commerciale	W	2,700	Cmrcl.	Beauce....	Le Guide (Fr.).....	W	3,180	Nat'l. Con.	
"	4 St. James St.				Scott Junct. Shawinigan Falls.	Le Dorchester.....	W	2,400		
"	Semaine Religieuse de Quebec	W	2,500	Catholic	"	L' Actualette Mauricienne.....	W		Ind.	
"	3 Boulevard Charest				"	Les Cheneux.....	W		Ind.	
"	Le Temps.....	W		Ind.	"	Chutes, Les.....	W	2,716		
"	145 Grande Allée				"	Echo du St. Maurice (French).....	W		Lib.	
"	Soleil Le (French) Eve		98,431	Ind.Lib.	"	Review.....	S-M	2,350	Ind.	
"	Evenement Journal, l'.....	Morn	12,217	Ind.Lib.	"	Standard.....	W	2,126	Ind.	
"	Crown St.				"	Equity.....	W		Ind.	
"	Le Temps.....	W		Ind.	Shawville....	Messager de St. Michel (French).....	W	27,223	Catholic	
Rigaud.....	145 Grande Allée				Sherbrooke..	"	Record.....	D	9,318	Ind.
Rimouski....	Interrogation.....	W	2,200	Iud.	"	Telegram.....	W	1,240	Ind.	
"	Echo du Bas St. Laurent.....	W	4,100	Ind.	"	Tribune (French).....	D	14,133	Ind.	
"	Progres du Golfe (Fr.)	W	2,445	Ind.	Sorel.....	Courrier de Sorel (Fr.)	W	2,100	Ind.	
Riviere du Loup	St. Laurent (French).....	W	6,400	Ind.	"	Progress du Richelieu	W	2,858	Ind.	
Roberval....	Etoile du lac.....	W	1,182	Ind.	"	Sorelois, Le.....	W	2,375	Ind.	
Rook Island..	Stanstead Journal.....	W		Ind.	Thetford					
Rouyn.....	La Frontiere.....	W	4,273	Ind.	Mines....	Canadien (Fr.).....	W		Ind.	
"	Rouyn-Noranda Press	W	2,399	Ind.	"	Le Megantic (Fr.).....	W	3,508	Ind.	
St. Agathe St. Charles de Bellechasse..	L'Echodes Laurentides	W	2,614	Ind.	"	Le Progres.....	W	1,301	Ind.	
St. Hyacinthe	Courrier de Bellechasse	W	941	Ind.	Trois Rivières	Le Bien Public (Fr.)	W	3,417	Ind.	
"	Le Clairon (French).....	W	11,500	Lib.	"	La Chronique (Fr.).....	W	2,500	Ind.	
"	Courrier de St. Hyacinthe (French).....	W	5,601	Ind.	"	Enseignement Secondaire au Canada.....	M	1,000	Eduo.	
St. Jean....	Canada Francais (Fr.)	W	6,050	Lib.	"	Le Nouvelliste (Fr.)	D	17,844	Ind.	
"	News & Eastern Township Advocate (prints editions under the following headings: News, Bedford; News, Knowlton.....	W	1,877	Ind-Con Catholic	"	St. Maurice Valley Chronicle.....	W	3,810	Ind.	
"	Le Richelieu.....	W			Val d'or....	Gazette du Nord.....	W	2,015	Ind.	
St. Jerome..	Avenir du Nord (Fr.).....	W	5,411	Lib.	"	Star.....	W	1,600	Ind.	
"	Echo du nord.....	W	6,417	Ind.	Valleyfield..	Gazette de Valleyfield	W	2,278	Ind.	
St. Joseph d'Alma	Le Lac St. Jean.....	W	2,054	Ind.	"	Progres de Valleyfield (Fr.).....	W	3,306	Ind.	
					"	Salaberry.....	W	7,360	Cath.	
					Verdun.....	Guardian.....	W	9,691	Non-pol	
					"	Verdun Messenger.....	W	14,560	Ind.	
					Victoriaville	(Bi-Lingual) Voix des bois francs (Fr.).....	W	3,527	Ind.	
					Waterloo....	Journal (French).....	W	1,952	Ind.	

SASKATCHEWAN

PLACE	NAME OF PAPER	WHEN PUB.	CIRCULATION	INTER-EST	PLACE	NAME OF PAPER	WHEN PUB.	CIRCULATION	INTER-EST
Alameda....	Dispatch.....	W	1,100	Ind.	Cut Knife...	Grinder.....	W	500	Ind.
Arcoola....	Moose Mountain Star				Davidson...	Leader.....	W	1,189	Ind.
"	Standard.....	W	741	Ind.	Delisle....	Advocate.....	W	754	Ind.
Ardath....	Fertile Valley Enterprise (see Conquest).....				East End....	Enterprise.....	W		Ind.
Arran.....	Arrow.....	W	250	Ind.	Eatonia....	Enterprise.....	W		Ind.
Avonlea....	Beacon.....	W	425	Ind.	Elrose....	Review.....	W	970	Ind.
Balcarres..	Free Lance.....	W		Ind.	Esterhazy..	Observer.....	W	916	Ind.
Battleford..	Press.....	W	700	Ind.	Estevan....	Mercury.....	W		Ind.
Biggar....	Independent.....	W	945	Ind.	Eston.....	Press.....	W	925	Ind.
Birch Hills	Gazette.....	W	500	Ind.	Fillmore...	Creelman Gazette & Fillmore News.....	W	350	Ind.
"	Prince Albert Informer	W		Ind.	Foam Lake..	Western Review.....	W	800	Ind.
Bounty.....	Fertile Valley Enterprise (see Conquest).....				Frontier...	Frontiersman.....	W	500	Ind.
Broadview..	Express.....	W	410	Ind.	Glaslyn....	Chronicle.....	W	100	Ind.
Bruno.....	New Banner.....	W		Ind.	Gravelbourg	Prairie Optimist.....	W	675	Ind.
Cabri.....	Enterprise.....	W	891	Ind.	"	L'Etoile.....	W	867	Ind.
Canora....	Courier.....	W	502	Ind.	"	Star.....	W	966	Ind.
Canwood...	Times.....	W	567	Ind.	Grenfell...	Sun.....	W	842	Ind.
Carriville..	News, see Gazette-Post				"	Windthorst Independent.....	W	366	Ind.
Carlyle....	Observer.....	W	765	Ind.	Guernsey...	Guernsey Standard.....	W	424	Ind.
"	Redvers Reporter.....	W	260	Ind.	Gull Lake...	Advance.....	W		Ind.
Carnduff...	Gazette-Post-News.....	W	677	Ind.	Hanley....	Herald.....	W	315	Lib.
Climax....	Climax.....	W	480	Ind.	Harris....	Goose Lake Herald.....	W	300	Ind.
Conquest...	Fertile Valley Enterprise	W	500	Ind.	Herbert....	Herald.....	W	450	Ind.
Craik.....	News.....	W	1,245	Lib.					
Cupar.....	Herald.....	W	500	Ind.					

NOTE.—The figures given for circulation when not supplied by the publisher of the newspaper are taken from "N. W. Ayer & Son's Directory of Newspapers and Periodicals" by permission. Errors will be gladly corrected on advice.—EDITOR.

SASKATCHEWAN—Continued

PLACE	NAME OF PAPER	WHEN PUB.	CIRCULATION	INTER-EST	PLACE	NAME OF PAPER	WHEN PUB.	CIRCULATION	INTER-EST
Hodgeville	News	W	920	Lib.	Regina	*Modern Instructor	M	5,863	Educ.
"	Standard	W	1,000	Lib.	"	1935 Albert St.			
Humboldt	Journal	W	1,245	Ind.	"	Rural News	B-W	1,956	Ind.
Imperial	Review	W	477	Ind.	"	9 Regina Trading Bldg.			
Indian Head	News	W	1,200	Ind.	"	St. Marienbote			
Kamsack	Times	W	1,050	Ind.	"	(Ger. & Eng.)	M	2,900	Cath.
Kelvington	Radio & Rose Valley				"	2026 Winnipeg St.			
"	Broadcast	W	1,000	Non-Pol	"	Sask. Commonwealth	W	18,500	C.C.F.
Kincaid	Pinto Creek Star	W	650	Ind.	"	Commonwealth Bldg.			
Kinderley	Clarion	W	750	Ind.	"	Saskatch'n Farmer	S-M	59,977	Agric.
KiplingSta'n	Citizen	W	425	Ind.	"	1853 Hamilton St.			
Lac Vert	Leader	W		Ind.	"	Saskatchewan Municipal			
La Fleche	Press	W	575	Ind.	"	Record	M	2,200	Municipl
Landis	Record	W	425	Ind.	"	1935 Albert St.			
Langham	News	W	225	Ind.	"	School Trustee	*M	5,100	Educ.
Lanigan	News	W	434	Ind.	"	806 Canada Bldg.			
Lashburn	Comet	W	505	Ind.	Riverhurst	Courier	W	550	Ind.
Lemberg	Star	S-M		Ind.	Rocanville	Record	W		Ind.
Liberty	Press	W	125	Ind.	Rockglen	Review	W	400	Ind.
Ll'ydmint'r	Times	W		Neut.	Rosetown	Eagle	W	1,536	Ind.
Lucky Lake	Broadcast	W	400	Ind.	Rosthern	Der Bote (German)	W	2,600	Men'te
Lumsden	News-Record	W	600	Ind.	"	Sask. Valley News	W	400	Ind.
Maoklin	Times	W	975	Ind.	Rouleau	Enterprise	W	400	Ind.
Maidstone	Mirror & Waseca Echo	W	602	Ind.	Saint				
Maple Creek	News	W	890	Ind.	Walberg	Enterprise	W		Ind.
Maryfield	News	W	400	Ind.	Saltcoats	Star	W		Ind.
Meadow					Saskatoon	Sheaf, (dur. Col. yr.)	S-W	5,400	College
Lake	Progress	W		Ind.	"	Star-Phoenix	D	29,585	Lib.
Medstead	Herald	W		Ind.	"	Western Producer	W	112,357	Agric.
Melfort	Journal	W	1,894	Ind.	"	Western Retailer	B-M	2,700	Trade
Melville	Advance	W	1,500	Ind.	"	812 Canada Bldg.			
Milestone	Mail	W	442	Ind.	Semans	Gazette	W	450	Ind.
Moose Jaw	Times-Herald	D	7,415	Ind.	Shaunavon	Standard	W	1,171	Ind.
Moosomin	World-Spectator	W	1,614	Ind.	Shellbrook	Chronicle	W	1,352	Ind.
Morse	Courier	W	420	Ind.	"	Eagle	W		Ind.
Mossbank	Lake Johnston Star	W		Ind.	Spiritwood	Herald	W	518	Ind.
Muenster	Prairie Messenger	W	2,460	Catholic	Star City	Echo	W	475	Ind.
Naicam	Progress	W	408	Ind.	Stoughton	Times	W	400	Ind.
Nipawin	Advertiser-Journal	W	1,350	Ind.	Strasbourg	Mountaineer	W	480	Ind.
"	Herald	W		Ind.	Swift Cur'nt	Sun	W	5,038	Ind.
Nokomis	Times and Govan Prairie				Tisdale	Recorder	W	1,785	Ind.
"	News	W	967	Ind.	Turtleford	Sun	W	795	Ind.
Norquay	North Star	W	356	Ind.	Unity	Herald	W	1,082	Ind.
N. Battleford	News	W	2,122	Lib.	Val Marie	Bulletin & Orkney News	W	345	Ind.
"	Optimist	W	1,312	Ind.	Vanguard	Glen Bain News	M		Munic.
Outlook	Outlook	W	920	Ind.	"	Times	W	350	Ind.
Oxbow	Herald	W	825	Ind.	Viscount	Sun	W	340	Ind.
Perdue	Record	W		Ind.	Wadena	News	W		Ind.
Ponteix	Herald	W	500	Ind.	Wakaw	Recorder	W	530	Ind.
Preeceville	Progress	W		Ind.	Wapella	Post	W	530	Ind.
Prince Albert	Herald	D	4,903	Ind.	Watrous	Manitou	W	1,560	Ind.
"	Touchwood Times	W	400	Ind.	Watson	Witness	W	460	Ind.
Qu'Appelle	Progress	W	750	Ind.	Weyburn	Review	W	1,928	Ind.
Radioson	Comet	W	600	Ind.	Whitewood	Herald	W	750	Ind.
Radville	South Sask'n Star	M	825	Ind.	Wilkie	Press	W	925	Ind.
Regina	Co-Optimist	M		Wht. Pool	Wolseley	News	W	2,067	Ind.
"	Wheat Pool Bldg.			Empl. Ind.	Wynyard	Advance	W	1,143	Ind.
"	Courier (Ger.)	W	9,939	Ind.	Yorkton	Enterprise	W	3,716	Ind.
"	1835 Halifax St.				Zealandia	News	W	375	Ind.
"	Leader-Post	D	39,604	Ind-Lib.					
"	1853 Hamilton St.								

YUKON TERRITORY

Dawson	News	W		Ind.	White Horse	Northern Lights	Q		Epis.
					White Horse	Star	W	525	Ind.

CANADIAN CUSTOMS AND EXCISE

EXCISE TAXES AND REGULATIONS

Excise Tax Act and Amendments, including Resolutions introduced in Parliament in December, 1947.

SPECIAL MANUFACTURE AND IMPORT EXCISE TAXES

There shall be imposed, levied and collected upon goods enumerated in Schedule I below, when such goods are imported into Canada or taken out of warehouse on the duty paid value in addition to any duty or tax that may be payable under this Act, or any other statute or law, the rate of excise tax set opposite to each item in said Schedule I; and there shall also be imposed, levied and collected when any such goods are manufactured or produced in Canada and sold in addition to any duty or tax that may be payable under this Act, or any other statute or law, the rate of excise tax set opposite to each item in said Schedule I on the price for which the same is sold.

Schedule I.

AUTOMOBILES

1. (a) Automobiles adapted or adaptable for passenger use, with seating capacity for not more than ten persons each.

Valued at \$1200 or less—25%.

Valued at \$2000 or less—25% on \$1200 plus 50% on amount in excess of \$1200.

Valued at more than \$2000—25% on \$1200 plus 50% on \$800 plus 75% on amount in excess of \$2000.

(b) Automobiles adapted or adaptable for passenger use with seating capacity for more than ten persons.

Provided further that the tax on automobiles shall apply on the total price charged for such automobiles, which price shall include all charges for accessories, optional equipment, servicing, financing, warranty or any other charge contracted for at time of sale, whether charged for separately or not, but not to include heaters or radios;

Provided that the tax shall not apply to automobiles imported under Customs Tariff items 702, 704, 705A, 706, 707 and 708.

LIGHTERS

Devices commonly or commercially known as lighters which produce sparks, flame or heat, whether or not in combination with other articles, on the separate or combined value as the case may be.

Provided that in any case the tax hereby imposed shall not be less than ten cents in respect of each such device.

TOILET ARTICLES, COSMETICS AND TOILET SOAPS

Articles, materials or preparations of whatever composition or in whatever form commonly or commercially known as toilet articles, preparations or cosmetics which are intended for use in connection with the care of the human body, including the hair, nails, eyes, teeth or any other part or parts thereof, whether for cleansing, deodorizing, beautifying, preserving or restoring, compacts, powder puffs, and to include shaving soaps and shaving creams, antiseptics, bleaches, depilatories, perfumes, scents and similar preparations including brushes, combs, mirrors, tweezers, nail files, etc.

All shaving brushes are exempt; other brushes, combs, mirrors the duty paid value or mfrs. selling price of which is 25c. or less, are exempt.

Toilet Soaps, not being shaving soap or shaving cream.

5. Cameras, photographic films and plates, projectors for slides, films or pictures, except those designed exclusively for industrial or professional photographers' use.

6. Phonographs, record playing devices, radio broadcast receiving sets and tubes therefor.

8. Coin, disc or token operated slot machines and vending machines; coin, disc or token operated games or amusement devices of all kinds.

9. Beverages, consisting of unfermented fruit juices (not including grape and other native fruit juices where at least ninety-five per cent of the

products sold consist of pure juice of the fruit) and imitations thereof, carbonated beverages or aerated waters and all other compounded or mixed soft drinks, put up in bottles for sale.

Unfermented fruit juices.

10. Chocolate, candy and confectionery which may be classed as candy or as a substitute for candy.

Provided, however, that in respect of the goods mentioned in this section the tax shall be: One cent on each article or unit selling regularly at a retail price of five cents; two cents when selling at ten cents, and three cents when selling at fifteen cents.

11. Chewing gum.

12. Trunks; suitcases; bags and luggage of all kinds; purses; wallets; billfolds; key and card cases; dressing and toilet cases; handbags; jewel cases; shopping bags, except paper bags; golf and other sport bags; all the foregoing whether fitted or not.

Provided, that this tax shall not apply to goods mentioned, when manufactured expressly for a customer for his use in the operation of his business or profession.

13. Ash trays; tobacco pipes, cigar and cigarette holders; cigarette rolling devices and other smokers' accessories, not to include lighters, matches or tobacco.

14. Fountain pens; propelling pencils, desk sets and all other desk accessories.

The following are new Excise Taxes per the resolution submitted to Parliament in December, 1947 with subsequent amendments.

Resolved, that it is expedient to introduce a measure to amend the Excise Tax Act and to provide:

Effective on and after November 18, 1947 an excise tax be imposed on the following goods, of 25%

The following electrical appliances: grills; waffle irons; hot plates; roasters; kettles, chafing dishes; juice extractors; coffee makers; toasters of all kinds; portable humidifiers; curling irons or tongs; hair dryers; permanent waving machines and spacers or clamps, rods and heaters therefor; razors and shavers; garbage disposal units; and on the following when for household use: food or drink mixers; food choppers and grinders; irons and ironers; vacuum cleaners and attachments therefor; floor waxers and polishers.

Electric or gas refrigerators, or freezing equipment, and coils, condensing or compressor units, cabinets, boxes, evaporators and expansion valves therefor; all the foregoing when adapted to household or apartment use, or when for use in places of entertainment, amusement or recreation, including rinks, halls, clubs or auditoria.

Firearms except for military or police purposes.

Engines or motors for use in boats or vessels of all kinds except those to be used exclusively in commercial or industrial enterprises.

Out-board motors.

Motor cycles and all other two or three-wheeled motor driven vehicles including motors for attachment to bicycles but not including vehicles designed for use by invalids or motor cycles for carrying goods.

Musical instruments of all kinds including brass band instruments organs and pipe organs, not including organs for churches, or pianos.

Projectors for slides, films or pictures designed for industrial or professional photographers use.

The tax on the above goods is on the duty paid value or on the manufacturer's price to the retailer.

Purchases by Provincial Governments not for resale also exports are not subject to Excise Taxes.

Schedule II.

There shall be imposed, levied and collected upon all goods enumerated in Schedule II below, when

such goods are imported into Canada or taken out of warehouse or when any such goods are manufactured or produced in Canada and sold, in addition to any duty or tax that may be payable under this Act, or any other statute or law, the rate of excise tax set opposite to each item in said Schedule II.

CIGARS

Cigars.....25 per cent

Provided that the value on imported cigars shall be the duty paid value as defined in section 79 of this Act; the value on cigars manufactured in Canada shall include the amount of excise duty payable thereon.

CIGARETTES

Every manufacturer and importer of cigarettes shall affix to each package thereof an excise stamp to the value of two cents for each five cigarettes or fraction of five cigarettes in each such package.

MANUFACTURED TOBACCO

Every manufacturer and importer of manufactured tobacco shall affix to each package thereof an excise stamp to the value of two cents for each ounce or fraction of an ounce of tobacco contained in such package. Manufactured tobacco means and includes every article made by a tobacco manufacturer from raw leaf tobacco, including snuff, but excepting cigars and cigarettes. These taxes on cigarettes and manufactured tobacco do not apply on such goods when manufactured for export.

TIRES—TUBES

An excise tax of 5 cents per pound is imposed on tires wholly or in part of rubber for automotive vehicles of all kinds, including trailers or other wheeled attachment used in connection with any of the said vehicles.

On inner tubes for use in any such tires the excise tax is five cents per lb.

Provided that the tax hereby imposed shall not apply to the goods mentioned herein, when used exclusively for the original equipment of such automotive vehicles.

CARBONIC ACID GAS

Carbonic acid gas and similar preparations to be used for aerating non-alcoholic beverages.

50c. per lb.

RETAIL PURCHASE TAX

Whenever goods mentioned in Schedule 6 below are imported into Canada by the consumer or user, there shall be collected, in addition to any other duty or tax payable under any other law, a retail purchase tax in respect of such goods at the rate set opposite to each item in the said Schedule computed on the tax paid value. Also, such goods, having been manufactured or produced in Canada, and are delivered to the consumer or user, the same taxes shall apply both computed on the sale price.

This tax does not apply to goods valued at not more than \$100. included in baggage accompanying residents returning from abroad after an absence of not less than 48 hours.

SCHEDULE SIX

2. Clocks and watches adapted to household or personal use, provided the tax hereby imposed shall not apply to railway men's watches, the purchase of which is authorized in writing by the Divisional Superintendent of any railway.....25 per cent

3. Articles commonly or commercially known as jewellery, whether real or imitation, including diamonds and other precious or semi-precious stones for personal use or for adornment of the person; goldsmiths' and silversmiths' products including all gold, silver, chromium or other plated ware and pewter ware.....25 per cent

4. Articles of all kinds made in whole or in part of ivory, jet, amber, coral, mother of pearl, natural shells, tortoise shell, jade, onyx, lapis lazuli, or other semi-precious stones.....25 per cent

5. Articles of cut glassware, crystal glassware, cut or not, etched glassware, metal decorated glassware or marble.....25 per cent

6. Articles of china, porcelain, earthenware, stoneware or other pottery ware, except articles for use in the preparation or serving of food or drink.....25 per cent

Provided the tax hereby imposed shall not apply to goods of which the total cost to the consumer or user is not in excess of one dollar in the case of any

goods mentioned in paragraph 3 hereof, or not in excess of fifty cents in the case of any goods mentioned in paragraphs 2, 4 and 5 hereof.

SUNDRY TAXES

CIGARETTE PAPERS

Importers and manufacturers of cigarette papers in package form are required to affix to each and every package of cigarette papers manufactured or imported into Canada an excise stamp the value of which is eight cents for each 100 leaves or fraction thereof contained in such package.

CIGARETTE PAPER TUBES

Manufacturers and importers of cigarette paper tubes shall affix to every package of cigarette paper tubes manufactured or imported into Canada an excise stamp of the value of fourteen cents for each 100 cigarette paper tubes or fraction thereof contained in such package. Not applicable on exports or when used by manufacturers licensed under the Excise Act when duties have been imposed and paid under the said Act.

No importer or manufacturer shall import or sell cigarette papers or cigarette paper tubes unless they are put up in packages. Not applicable on exports or when used by manufacturers licensed under the Excise Act when duties have been imposed and paid under the said Act.

MATCHES

On every package of matches manufactured or imported a stamp of the value of one cent for each 100 matches or portion of 100.

When matches are put up in packages containing not more than fifty matches and not less than thirty-one matches each, the tax shall be payable at the rate of one-half of one cent for each package, and when matches are put up in packages containing not more than thirty and not less than twenty-six matches each the tax shall be payable at the rate of three-tenths of one cent for each package, and when matches are put up in packages containing not more than twenty-five matches each, and not less than twenty-one matches each, the tax shall be payable at the rate of one-fourth of one cent for each package and when matches are put up in packages containing less than twenty-one matches each, the tax shall be payable at the rate of one-fifth of one cent per package.

When matches are imported into Canada the adhesive or other stamps shall be affixed to the packages while they are in the custody of the proper Customs officials.

No matches must be sold or imported unless they are in packages.

Matches manufactured in Canada, for export out of Canada, are not subject to these taxes.

FURS

Dressed furs, dyed furs and dressed and dyed furs are subject to a tax of.....10 per cent

When,

(1) Imported into Canada.

(2) Dressed, dyed, or dressed and dyed in Canada.

This tax also applies to the fur content of imported articles.

PLAYING CARDS

(a) A tax on playing cards for every fifty-four cards or fraction of fifty-four in each package,—per pack.....20 cents

(b) The excise taxes as imposed by the preceding paragraph (a) shall be payable at the time of importation or when taken out of warehouse for consumption in addition to the present duties of customs or at the time of sale by the Canadian manufacturer, but shall not apply on playing cards when exported.

WINES

(a) A tax of fifty cents per gallon on wines of all kinds, except sparkling wines, containing not more than forty per cent of proof spirits.

(b) A tax of two dollars and fifty cents per gallon on champagne and all other sparkling wines.

The excise taxes as imposed by the preceding paragraphs (a) and (b) shall be payable at the time of sale by the Canadian manufacturer, but shall not apply to such wines when exported.

Every person selling or dealing in the articles upon which taxes are imposed by this part may be required by the Minister to take out an annual

license therefor, for which licence a fee not exceeding two dollars shall be paid and the penalty for neglect or refusal to obtain a license shall be a sum not exceeding one thousand dollars.

SALES TAX

A Sales Tax is collected of eight per centum on the sale price of all goods produced or manufactured in Canada, including the amount of excise duties when the goods are sold in bond, the tax to be payable by the producer or manufacturer at the time of the sale thereof by him, and of a like tax upon the duty paid value of imported goods, the tax to be payable by the importer, or transferee who takes the goods out of bond, at the time when the goods are imported or taken out of warehouse for consumption. This tax is not payable on certain exemptions (see below and page 773)

EXEMPTIONS

(1) The said consumption or sales tax shall not be payable in the following cases, that is to say:

- (a) on goods exported; or
- (b) on sale by a licensed manufacturer or producer to another licensed manufacturer or producer of goods to be used in the production of articles for sale; or
- (c) on goods imported by a licensed manufacturer if the goods are partly manufactured goods; or
- (d) imported by a licensed wholesaler on importation; or
- (e) sold by a licensed manufacturer to a licensed wholesaler; or
- (f) sold by a licensed wholesaler to a licensed manufacturer if the goods are partly manufactured goods; or
- (g) sold by a licensed wholesaler to another licensed wholesaler: Provided that if a licensed wholesaler sells goods to another licensed wholesaler at a price less than the value upon which the tax would be computed under paragraph (c) of the last preceding subsection, the vendor shall forthwith become liable to pay the tax upon the difference between such value and his sale price.

(h) used in the manufacture or production of goods in Canada.

Goods exempt from Sales Tax are indicated in the Tariff under Schedule A; also see list of goods exempt page 773.

EXCISE TAX

An Excise tax of 3 per cent is payable on goods such as are imported and entered under the General Tariff only. This tax does not apply to certain articles, or to goods the duty paid value of which does not exceed \$25.00, when imported by mail or express or by the owner thereof when entering Canada, unless more than one entry of such goods be made by one importer in one day from one country.

SALES TAX LICENCES

Every manufacturer or producer shall take out an annual licence, for the purpose of this Part, and the Minister may prescribe a fee therefor, not exceeding two dollars.

The Minister may nevertheless direct that any class of small manufacturer or producer selling his product exclusively by retail shall be exempt from payment of consumption or sales tax on goods manufactured or produced by him and persons so exempted shall not be given a licence.

Such exemption may be withdrawn by the Minister. A *bona fide* wholesaler or jobber may be granted an annual licence and the Minister may prescribe a fee therefor not exceeding two dollars.

The wholesaler or jobber applying for such licence shall give security that the said wholesaler or jobber and any person other than the said wholesaler or jobber who acquires from or against him the right to sell any goods, whether as a result of the operation of law or of any transaction not taxable under this Act, shall keep adequate books or accounts for the purposes of this Act, and shall render true returns of sales as required by this Act, or any regulations made thereunder and pay any tax imposed by this Act upon such sales.

The security shall be by bond or otherwise.

Upon the cancellation or expiration of the licence granted to any licensed wholesaler, the tax imposed by section eighty-six shall be forthwith payable upon all goods then in the possession of the said

licensee, which have been purchased free of tax by virtue of the said licence: the tax shall be paid at the rate in force when the said licence is cancelled or expires and is not renewed and shall be computed in accordance with the provisions of paragraph (c) of subsection one of section eighty-six.

SCHEDULE

EXCISE ACT

BEER, MALT, MALT SYRUP

Beer. Upon all beer or malt liquor:—

- (a) brewed in whole or in part from any substance other than malt, per gallon.....45c
- (b) Imported into Canada and entered for consumption, per gallon.....12c

Malt. Upon all malt:—

- (a) manufactured or produced in Canada and screened (that is, malt from which the coverings have been removed) subject to the regulations of the Governor in Council with respect to absorption of moisture in warehouse, per pound.....16c
- (b) imported into Canada and entered for consumption, per pound.....16c

Malt Syrup.

- (a) manufactured or produced in Canada, per pound.....24c
- (b) imported into Canada and entered for consumption, per pound.....40c

SPIRITS

On every gallon of the strength of proof distilled in Canada, except as hereinafter otherwise provided, eleven dollars, and so in proportion for any greater or less strength than the strength of proof and for any less quantity than a gallon:

Provided that duty paid spirits owned by any distiller at the close of business on the second day of March, 1943, shall be subject to the following additional duty of excise on every gallon of the strength of proof, two dollars, and so in proportion for any greater or less strength than the strength of proof and for any less quantity than a gallon.

- (a) On every gallon of the strength of proof used in the manufacture of patent and proprietary medicines, extracts, essences and pharmaceutical preparations, one dollar and fifty cents and so in proportion for any greater or less strength than the strength of proof and for any less quantity than a gallon;
- (b) On every gallon of the strength of proof used in any bonded manufactory in the production of perfume or perfumed spirits, one dollar and fifty cents, and so in proportion for any greater or less strength than the strength of proof and for any less quantity than a gallon;
- (c) On every gallon of the strength of proof used in any bonded manufactory in the production of vinegar, sixty cents, and so in proportion for any greater or less strength than the strength of proof and for any less quantity than a gallon;
- (d) On every gallon of the strength of proof used in the production of such chemical compositions as are from time to time approved by the Governor in Council, fifteen cents, and so in proportion for any greater or less strength than the strength of proof and for any less quantity than a gallon;

Provided further,

- (1) that upon spirits sold to any druggist licensed under this Act, and used exclusively in the preparation of prescriptions for medicines and pharmaceutical preparations, the duty of excise shall be, on every gallon of the strength of proof, one dollar and fifty cents and so in proportion for any greater or less strength than the strength of proof and for any less quantity than a gallon;

Upon imported spirits when taken into a bonded manufactory, in addition to any of the duties otherwise imposed, upon every gallon of the strength of proof, thirty cents, and so in proportion for any greater or less strength than the strength of proof and for any less quantity than a gallon.

CANADIAN BRANDY

On every gallon the strength of proof, nine dollars, and so in proportion for any greater or less strength than the strength of proof and for any less quantity

ESTABLISHED 1877

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3 DIRECT LINES

than a gallon. Provided that duty paid Canadian brandy owned by any distiller at the close of business on the second day of March, 1943, shall be subject to the following additional duty of excise on every gallon of the strength of proof, two dollars, and so in proportion for any greater or less strength than the strength of proof and for any less quantity than a gallon.

TOBACCO, CIGARS AND CIGARETTES

Manufactured tobacco of all descriptions except cigarettes, per pound actual weight, twenty-five cents.

Cigarettes weighing not more than three pounds per thousand, five dollars per thousand. Weighing more than three pounds per thousand, eleven dollars per thousand.

Cigars, one dollar per thousand.

Canadian raw leaf tobacco, when sold for consumption, twenty cents per pound.

SPECIAL CUSTOMS TARIFF TAXES

SCHEDULE A

SPIRITS, WINE, TOBACCO

1. There shall be levied, collected and paid on the following goods, whether dutiable or not dutiable, when imported from any country, the additional duties of Customs hereinafter specified:—

- (a) Whisky, brandy, rum, gin and all other goods specified in Customs Tariff Items 156, 156b, per gallon of the strength of proof, \$7.00
Rum, under tariff item 156a, per gallon of the strength of proof, \$5.00
- (b) Ale, beer, porter and stout, per gallon 30c.
- (c) Wines of all kinds, except sparkling wines, containing not more than forty per cent. of proof spirit, per gallon 42½c.
- (d) Champagne and all other sparkling wines, per gallon \$1.75
- (e) Cigarettes weighing not more than three pounds per thousand, per thousand \$2.00

The above special Duties came into force on the twenty-fifth day of June, nineteen hundred and forty, and applied to all goods mentioned in the foregoing resolutions imported or taken out of warehouse for consumption on and after that date, and to have applied to goods previously imported for which no entry for consumption was made before that date.

STAMP TAXES ON CHEQUES, MONEY ORDERS, NOTES, ETC.

Are as follows:

On every Cheque payable at or by a bank, Express, Post Office or other Money Orders, Promissory Notes, Bills of Exchange, Bank withdrawal receipts, on amounts not over one hundred dollars, . . 3 cents
on amounts over one hundred dollars, 6 cents
Postal Notes for one dollar or less, 1 cent
Postal Notes exceeding one dollar, 3 cents
Postal notes issued in payment for milk or for cream to producers thereof, or issued in payment for eggs or for poultry, by egg or poultry exchanges or

Postal notes and cheques issued in payment for milk or for cream to producers thereof, or issued in payment for eggs or for poultry, by egg or poultry exchanges or producers thereof, are exempt when not exceeding \$5.00.

Postal notes and cheques issued by co-operative wool growers in payment for wool to the producers are exempt.

Promissory Notes between individuals, not transferred to a bank, not subject to tax.

Postal notes purchased by municipal corporations for persons in receipt of unemployment relief, exempt of tax.

TAX ON SLEEPING CAR TICKETS, TELEGRAMS, TELEPHONES, ETC.

Telegrams and cables are subject to a tax of seven cents for each message.

Long distance telephone calls costing more than fifteen cents are subject to a tax of 15 per cent. Provided that, on calls made from a public pay station, there shall be paid in lieu of the above tax, a sum of five cents for a call costing more than 15 cents and not more than 45 cents, and 5 cents per each additional charge of 35 cents or fraction thereof. Provided further, that in no case shall the tax be greater than 75 cents on any one call.

Telephone extensions in any dwelling house, apartment or other domestic establishment are subject to a tax of twenty-five cents for each month, or part of month that such extension was in any dwelling house, etc.

No tax shall be imposed in respect of any telephone extension, despatch or telephone call for which no charge is made by the operator.

Tax on pullman seats is 15 cents each seat.

Berths on sleeping cars are subject to a tax of 15 per cent, but shall not be less than 35 cents.

A 15% excise tax is imposed on railway, bus and aircraft tickets to any place in or outside of Canada costing more than seventy-five cents (75c) each (one-way fare).

On steamship tickets a like tax is imposed where the journey is between places in Canada or from a place in Canada and return thereto; i.e., Montreal to New York and return, Toronto to Rochester, Kingston and return to Toronto.

Note—Tax does not apply to that portion of ticket covering transportation outside the northern part of the Western Hemisphere.

Horse Racing. 5% of the total amount of bets made through the agency of a pari-mutuel system payable by the person conducting the race meeting.

Places of Entertainment and Amusement. An excise tax of 20% payable on the admission price to places of amusement including motion picture and other theatres, carnivals, circuses, concerts, horse races, athletic contests, etc.

This tax does not apply where the performance is for religious, charitable, educational, patriotic or other non-profitable purposes, and the Minister may in his discretion exempt any person from payment of the tax.

CANADIAN TARIFF OF CUSTOMS

NOTE—The rates given in this edition of the Tariff are assigned according to the best available authorities. We, however, disclaim all responsibility should the rates assigned not be verified as correct by the rulings of the Department.

See pages 665-666 for Foreign Exchange Control Act legislation which prohibits the importation of certain goods, places others on a quota basis from certain countries, and still other goods under permit.

War Exchange Conservation Act cancelled, effective Dec. 31st 1947.

RATES OF DUTY

1. Rates of Duty are given in 4 columns; the first is the British Preferential Tariff, (see Note 11 following), the second is the most Favoured Nation rate, (see Note 2), the third is the Intermediate Tariff, (see Note 13), and the fourth is the General Tariff (see Note 2). The rate of Duty is per cent, *ad valorem* except when otherwise specified. Where a single rate with 3 blanks is shown, (generally under Most Favoured Nations), example: —; 10%; —; —, the entry is an "extract" from the main item in the official Customs Tariff and is a special rate applying only to that column. When word "Free" is printed once only it applies to all tariff. In addition to these rates the following taxes: 3% excise tax on duty paid value on general tariff; Sales Tax 8% on duty paid value; and special Excise Taxes, beginning on page 661. See notes on pages 665-672. Exemptions are shown against specific items.

COUNTRIES ENTITLED TO MOST FAVOURED NATION RATES

2. Subject to regulations, the following countries enjoy Most Favoured Nation rates:

BRITISH COMMONWEALTH COUNTRIES

Africa, South, Union of (including the Mandated Territory of South West Africa); Australia, Commonwealth of; British non-self-governing Colonies and Protectorates; British West Indies; Cameroons, Mandated Territory of the; Ceylon; Eire; Great Britain and Northern Ireland, the Kingdom of; India; New Zealand (including Western Samoa and the Cook Islands); Pakistan; Palestine; Rhodesia Southern; Tanganyika, Mandated Territory of; Togoland, Mandated Territory of.

FOREIGN COUNTRIES

Argentine Republic; Belgium, Colonies and Possessions; Bolivia; Brazil; Chile; China; Colombia;

Costa Rica; Cuba; Czechoslovakia; Denmark; Dominican Republic; Ecuador; France, Colonies and Possessions; Greece; Guam; Guatemala; Hawaii; Hayti; Iceland; Italy; Lebanon; Lichtenstein; Luxembourg; Mexico; Netherlands, Netherlands Indies, Curacao, and Surinam; Nicaragua; Norway; Panama; Philippine Islands; Poland; Porto Rico; Portugal; Salvador, El; Samoa, American; Serb, Croat and Slovene Kingdom; Spain; Sweden; Switzerland; Syria; United States of America; Uruguay; Venezuela; Virgin Islands, U.S.A. (St. Croix, St. John and St. Thomas).

INTERMEDIATE

3. Importations from Panama Canal Zone; Paraguay; enjoy the benefits of the Intermediate Tariff.

4. Under the West Indies Trade agreement, all items designated by articles I and II, page 668 coming from the colonies included in W. I. T. Trade Agreement have the advantage of 50 per cent. of the General Tariff when coming into Canada, except those items under Schedule A. which have a special rate, (see Note 15).

GENEVA TRADE AGREEMENT

5. Rates of Duty under this agreement take effect from January 1st, 1948, and are shown in Column 2, most favored nation rates (See note 1, above). The following countries participated in this agreement and are entitled to most favored nation rates; (Note: Some of these countries are also entitled to British Preferential tariff rates): The Governments of the Commonwealth of Australia, the Kingdom of Belgium, the United States of Brazil, Burma, Canada, Ceylon, the Republic of Chile, the Republic of China, the Republic of Cuba, the Czechoslovak Republic, the French Republic, India, Lebanon, the Grand Duchy of Luxembourg, the Kingdom of the Netherlands, New Zealand, the Kingdom of Norway, Pakistan, Southern Rhodesia, Syria, the Union of South Africa, the United Kingdom of Great Britain and Northern Ireland, and the United States of America.

SALES TAX

6. Items exempt from Sales Tax are usually so marked. For complete list of exemptions and conditions under which same is allowed see page 773. Also see Sales Tax, page 663.

7. ENEMY ORIGIN—For goods of enemy origin and from countries formerly under control of the enemy, (see Note 20), page 669.

Dumping, See Note 25.

For notes re Customs Procedure, Refunds, Damaged Goods, etc., (see page 768).

S. T. stands for Sales Tax.

P. S. stands for Proof Spirits.

FOREIGN EXCHANGE CONTROL ACT
THE EMERGENCY EXCHANGE CONSERVATION ACT
IMPORT CONTROL

Under section 24 of the Foreign Exchange Control Act, in order to preserve exchange, the Foreign Exchange Control Regulations were amended on November 12th, 1947, by Order-in-Council, P.C. 4678, providing that certain goods be prohibited entry into Canada; that other goods may only be imported under quota from certain scheduled countries; and that still other goods may only be imported under permit.

At an emergency session of Parliament, a bill was introduced on December 7th and given first reading, to replace the Order-in-Council referred to above, but upon the adjournment of the House on December 19th, to reassemble on January 26th, 1948, the bill had not been passed. The Act is entitled The Emergency Exchange Conservation Act and when passed will be effective on a day to be fixed by proclamation. The lists of goods in the Foreign Exchange Control Regulations known as Appendix VII, Appendix VIII and Appendix IX are included in the Bill as Schedule I, Schedule II and Schedule III, and a general list of imports covered by the three Schedules follows:

SCHEDULE I

PROHIBITED FROM ALL COUNTRIES

Meats, fresh and canned; vegetables, fresh and preserved; fruits, fresh and preserved; cigars and cigarettes; pulp magazines and many articles made from paper; toilet preparations including perfumes and soaps; paints; varnishes, lacquers and liquid fillers; lubricating oils and greases in less than 25 gallons or 250 pound

containers; household glassware, including mirrors; household hollow-ware of aluminum, nickel, steel coated with vitreous enamel; office machines; household machines such as refrigerators, sewing machines, etc.; automobile and motor vehicles of all kinds; pleasure boats; household electric fixtures including radios; wood and its products; furniture; ornaments; jewellery; various other items.

Note—Where these prohibitions involve unusual circumstances or particular hardships, the Minister of Finance may at his discretion issue a permit for the importation of certain goods.

SCHEDULE II QUOTA GOODS

Note—Restrictions under this heading only apply to goods imported from schedule countries which are Cuba, Dominican Republic, Guatemala, Haiti, Panama, El Salvador, Switzerland, Union of Soviet Socialist Republics, United States of America and its possessions and Venezuela. Quota applications may be obtained from any customs office and will only be granted when the importer has had importations of these goods from any of the countries mentioned in the basic period from July 1st, 1946, to June 30th, 1947.

Confectioneries; fruits and vegetables; textiles and textile products; leather and rubber goods; watches and clocks and parts thereof; cutlery; guns and rifles; fishing tackle; sporting goods; dolls and toys; tobacco sundries.

SCHEDULE III GOODS ON PERMIT

Any metals or manufactures thereof not included in Schedule 1 and 2, not including machinery for agricultural or fishing industries; Cinematograph or moving picture films, positive or negative, one and one-eighth of an inch in width or over.

Note—At the present time goods covered by this schedule may be imported under general permit.

SPECIAL NOTE

As the above (which has been in effect since November 18th, 1947) has not yet been approved by Parliament, and may be changed considerably from time to time, importers are advised to consult with their nearest customs office before ordering goods.

MEANING OF TERMS USED

1. Unless the context otherwise requires:—

(a) The initials "M. ft." represent and have the meaning of the words "one thousand feet board measure;"

(b) The initials "n.o.p." represent and have the meaning of the words "not otherwise provided for;" and n.e.s. is an abbreviation of "not elsewhere specified."

(c) The expression "gallon" means an Imperial gallon;

(d) The expression "ton" means two thousand pounds avoirdupois;

(e) The expression "proof," "proof spirit" or "proof spirits," when applied to wines or spirits of any kind, means spirits of a strength equal to

that of pure ethyl alcohol compounded with distilled water in such proportions that the resultant mixture shall at a temperature of sixty-two degrees Fahrenheit have a specific gravity of 0.9187 as compared with that of distilled water at the same temperature;

(f) "Hoop, band and strip" when applied to metals mean flat forms not more than fourteen inches in width and less than .1875 inch in thickness.

(g) "in diameter" when applied to pipes and tubes means the actual inside diameter;

(h) "plate" when applied to metals means a rectangle, circle or swatch as cut in a plate mill, more than fourteen inches in width and .1875 inch or more in thickness, with variations from such thickness not exceeding .015 inch.

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(i) "sheet" when applied to metals means a rectangle more than fourteen inches in width and less than a plate in thickness. "Sheet" aluminum is any width over 4 inches.

(j) The initials "p.c." in any one of the Tariff Columns in Schedule "A" to this Act represent and have the meaning of the words "per centum, ad valorem."

(k) The word "free" in any one of the Tariff Columns in Schedule "A" means that the goods opposite which the word appears, and to which the Tariff in said Column applies, may be imported and taken out of warehouse for consumption in Canada, without duty;

(l) The expression "iron" includes "steel."

11. BRITISH PREFERENTIAL TARIFF

UNITED KINGDOM-CANADA TRADE AGREEMENT

1. The rates of customs duties, if any, set forth in Column 1, "*British Preferential Tariff*," shall apply to goods the produce or manufacture of the following British countries when conveyed without transhipment from a port of any British country enjoying the benefits of the British Preferential Tariff into a sea or river port of Canada:

- (a) the United Kingdom;
- (b) the British colony of Bermuda;
- (c) the British colonies commonly called the British West Indies, including the following,—
 - the Bahamas;
 - Jamaica;
 - Turks and Caicos Islands;
 - the Leeward Islands (Antigua, St. Christopher, Nevis, Dominica, Montserrat, and the Virgin Islands);
 - the Windward Islands (Grenada, St. Vincent and St. Lucia);
 - Barbados;
 - Trinidad and Tobago;

- (d) British Guiana;
- (e) India; Pakistan;
- (f) Ceylon;
- (g) Straits Settlements;
- (h) New Zealand including Western Samoa and the Cook Islands;
- (i) Union of South Africa;
- (j) Southern Rhodesia;
- (k) any other British colony or possession admitted to the benefits of the British Preferential Tariff in Canada, in the manner hereinafter provided;

(l) Swaziland, Basutoland, Bechuanaland Protectorate, Northern Rhodesia, Nyasaland Protectorate, Uganda Protectorate, Kenya Colony and Protectorate, Colony and Protectorate of Nigeria, British Sphere of the Cameroons, British Sphere of Togoland, New Guinea (that part which is under mandate of the League of Nations to His Majesty's Government in the Commonwealth of Australia), Cyprus, Sarawak, Brunei, Gold Coast, Sierra Leone, Gambia, Somaliland Protectorate, Federated Malay States, British North Borneo, Mauritius and Dependencies thereof, Seychelles, St. Helena, Ascension, Friendly or Tonga Islands, Fiji, Falkland Islands, British Honduras, Western Samoa, Channel Islands, Isle of Man, Cayman Islands, Irish Free State, Newfoundland, Tanganyika, Unfederated Malay States (*Johore, Kedah, Kelantan, Perlis, Trengganu*), Gilbert and Ellice Islands and the British Solomon Islands Protectorate, Malta, Mandated Territory of Nauru.

Note: Goods from Sarawak, North Borneo, and Malay Peninsula are at present subject to general tariff rates.

Provided, however, that goods entitled to the benefits of the British Preferential Tariff shall be accorded such benefits when such goods are shipped on a through bill of lading consigned to a consignee in a specified port in Canada when such goods are transferred at a port of a British colony or possession enjoying the benefits of the British Preferential Tariff, and conveyed without further transhipment into a sea or river port of Canada.

Goods to enjoy the British Preferential Tariff are required to be 50% Empire material and labour.

By Order-in-Council, 19th July, 1935, goods the produce or manufacture of the United Kingdom of Great Britain and Northern Ireland, Union of South Africa, and Mandated Territory of South-West

Africa, shall enjoy, on importation into Canada, tariff treatment not less favourable than that accorded to like goods the produce or manufacture of any foreign country.

The provisions of the Order-in-Council will also apply to goods the produce or manufacture of the Irish Free State, in accordance with the provisions of the Irish Free State Trade Agreement, 1932.

Note: The provisions of the Order-in-Council are supplementary to, and do not affect in any manner, the extension of the British Preferential Tariff to the United Kingdom, Irish Free State, Union of South Africa, and Mandated Territory of South-West Africa.

11a. TEN PER CENT ADDITIONAL DISCOUNT

The importer of goods entitled to the benefits of the British Preferential Tariff shall be entitled to a discount of ten per centum on the amount of duty computed under such tariff, when such goods are conveyed without transhipment from a port of a country enjoying the benefits of the British Preferential Tariff into a sea or river port of Canada and to exemption from the three per cent. excise tax on importation and when such goods are shipped on a through bill of lading consigned to a consignee in a specified port in Canada, when such goods are transferred at a port of a British Colony or possession not enjoying the benefits of the British Preferential Tariff, and conveyed without further transhipment into a sea or river port of Canada.

Provided, however, that this discount shall not apply to duties on any of the following articles, viz., wines, malt liquors, spirits, spirituous liquors, liquid medicines and articles containing alcohol; sugar, tobacco, cigars and cigarettes.

Provided further that this discount shall not apply in the case in which the duty does not exceed fifteen per centum *ad valorem*, or, in the case of a specific duty or a specific and *ad valorem* duty combined in which the computed rate does not exceed fifteen per centum *ad valorem*, or to goods admitted into Canada which have the benefit of reductions provided for in the Canada-West Indies Trade Agreement 1926.

Note—The 10% additional discount will not apply when the British preferential tariff is the same rate as Most-Favored-Nation tariff agreed to at Geneva. This however is not effective until approved by Canada and Great Britain.

Excise duties or excise taxes shall be disregarded in estimating the market value of goods for the purposes of special duty when the goods are entitled to entry under the British Preferential Tariff, Intermediate Tariff or any more favorable tariff.

The Governor-in-Council, whenever it is deemed expedient to do so, may order that excise duties or excise taxes in whole or in part shall be disregarded in estimating the market value for the purpose of special duty, of goods of any kind imported into Canada from any specified country, when the same are entitled to entry under the General Tariff and may vary or rescind such order.

11b. UNITED KINGDOM-CANADA TRADE AGREEMENT
This Agreement went into force on September 1st, 1937, assuring Great Britain various reductions which are embodied in the British Preferential Tariff column.

This Agreement also extends to goods from all the non-self-governing colonies and Protectorates, the mandated Territories of Togoland, under British mandate, the Cameroons, under British mandate, Tanganyika Territory and Palestine; with treatment not less favourable than that accorded to similar goods the growth, produce or manufactures of any foreign country.

12. CANADA-FRANCE TRADE AGREEMENT

French Treaty rates apply to France and its Colonies and also to most favored nation countries such as the United States.

13. INTERMEDIATE TARIFF

2. The rates of Customs duties, if any, set forth in Column 3 "*Intermediate Tariff*" shall apply:

To goods the produce or manufacture of any British or foreign country to which the benefits of such Intermediate Tariff shall have been extended in the manner hereinafter provided, when imported

direct from such foreign country or from a British country, (see also Notes 18, 19, 20, 21a).

14. GENERAL TARIFF

3. The rates of Customs duties, if any, set forth in Column 4 "General Tariff" shall apply to all goods not entitled to admission under the Intermediate Tariff, the British Preferential Tariff, Most Favored Nation and other Treaties.

15. THE CANADA-WEST INDIES TRADE AGREEMENT, 1925

Given in part as it affects imports into Canada.

Agreement entered into dated sixth day of July, nineteen hundred and twenty-five, between the Government of Canada and the Governments of the Colonies, as follows namely:—

The Bahamas Islands	Jamaica
Barbadoes	Leeward Islands
Bermuda	Trinidad and Tobago
British Guiana	Windward Islands
British Honduras	

The Dominion of Canada, and the several Colonies agree as follows:—

Article I. Subject to the provisions of *The Customs Tariff, 1907*, and to the provisions of Article II hereof, the duties of customs on all goods (other than tobacco, cigars, cigarettes, and spirituous or alcoholic liquors) being the produce or manufacture of any of the Colonies aforesaid imported into Canada which are now subject to duty or which may be made subject to duty at any future time shall not at any time be more than fifty per cent of the duties imposed on similar goods under the General Tariff of Canada.

Article II. Subject to the provisions of *The Customs Tariff, 1907*, the Dominion of Canada grants to the articles enumerated in Schedule A being the produce or manufacture of any of the Colonies aforesaid when imported into Canada the preferential treatment indicated in respect of each such article in the said Schedule A. (see below).

Article III. The Dominion of Canada undertakes to withdraw the benefit of the British Preferential Tariff from any British country which produces cocoa beans if that country does not extend a preference satisfactory to the Governor in Council of Canada to goods the produce or manufacture of Canada over like goods imported into such country from any foreign country.

Article IV. Subject to the provisions of Articles V and VI hereof the duties of customs on all goods (other than tobacco, cigars and cigarettes) being the produce or manufacture of Canada when imported

into any of the Colonies aforesaid which are now subject to duty or which may be made subject to duty at any future time shall at any time be in the case of

- (a) the Bahamas not more than 75 per cent.
- (b) Barbados not more than fifty (50) per cent.
- (c) British Guiana not more than fifty (50) per cent.
- (d) British Honduras not more than sixty-six and two-thirds (66 $\frac{2}{3}$) per cent.
- (e) Jamaica not more than seventy-five (75) per cent.
- (f) Leeward Islands not more than sixty-six and two-thirds (66 $\frac{2}{3}$) per cent.
- (g) Trinidad and Tobago not more than fifty (50) per cent.

(h) the Windward Islands not more than sixty-six and two-thirds (66 $\frac{2}{3}$) per cent, of the duties imposed on similar goods when imported from any foreign country.

The Bahamas will use their best endeavours to make their percentage fifty per cent. Bermuda will grant preferential treatment to all imports of Canadian origin except wines, spirits, malt liquors, cigars, cigarettes and tobacco by removing the ten per cent surtax now imposed.

Article V. The said Colonies grant to articles specified in Schedule B being the produce or manufacture of Canada when imported into any of the said Colonies the preferential treatment indicated in respect of each such article in the said Schedule B.

Article VI. In the case of the Bahamas the provisions of Article IV (a) shall not apply to wines, malt liquors, spirits, spirituous liquors, liquid medicines and articles containing alcohol.

Article VII. The Government of any of the said Colonies on giving six months' notice may provide that to be entitled to the concessions granted in Articles IV and V the products of Canada shall be conveyed without transhipment by ship direct from a Canadian port into such Colony or by way of one of the other Colonies entitled to the advantages of this agreement.

To enjoy the benefit of the tariff advantages conceded to the various Colonies by the Government of Canada the products of any of the said Colonies shall be conveyed without transhipment by ship direct into a sea or river port of Canada; provided, however, that transhipment shall be permitted at a port of any of the said Colonies.

Article VIII. Save as herein otherwise provided this agreement shall not interfere with any existing preference or with the granting of any future preference by the Dominion or by any of the said Colonies to any other part of the British Empire or with any existing preference or the granting of any future preference by the said Colonies among themselves.

SCHEDULE "A" (CANADA—WEST INDIES TRADE AGREEMENT 1926)

Item No.	Article	Degrees of Polarization	Preference	Item No.	Article	Degrees of Polarization	Preference
135	Sugar		100 lbs per \$ cts.	135	Sugar		100 lbs per \$ cts.
		Not exceeding 76	0.48647			Exceed'g 87 & not exceed'g 88	0.79451
		Exceed'g 76 & not exceed'g 77	0.51214			" 88 "	89 0.82018
		" 77 "	78 0.53781			" 89 "	90 0.84585
		" 78 "	79 0.56348			" 90 "	91 0.87152
		" 79 "	80 0.58915			" 91 "	92 0.89719
		" 80 "	81 0.61482			" 92 "	93 0.92286
		" 81 "	82 0.64049			" 93 "	94 0.94865
		" 82 "	83 0.66616			" 94 "	95 0.97433
		" 83 "	84 0.69183			" 95 "	96 1.00000
		" 84 "	85 0.71750			" 96 "	97 1.02567
		" 85 "	86 0.74317			" 97 "	98 1.05134
		" 86 "	87 0.76884			" 98 "	— 1.12000

The Customs Tariff of Canada shall be amended so as to provide that sugar above number 16 Dutch Standard in colour when imported by a recognized sugar refiner, for refining purposes only, upon evidence satisfactory to the Minister of Customs, shall not be subject to these duties, i.e., the duties on sugar over Bananas, imported direct per bunch..... Free as against a general tariff of 50 cents.
Bananas, n.o.p. per bunch..... 50 cents under all tariffs.

number 16 Dutch Standard, specified in item 134 of the Canadian Tariff.

Provided that sugar as defined under item 134 shall receive a preference of not less than 25 per cent of the duty charged on foreign sugar.

Cocoa beans, not roasted, crushed or ground (per 100 lbs.).	A preference of \$1.50 under the Intermediate Tariff; \$2 general.
Lime Juice, raw and concentrated, not refined (per gallon).	A preference of 15 cents.
Limes, fresh.	Free as against general tariff of 15 per cent. ad valorem.
Arrowroot, per lb.	Free as against a general tariff of 1½¢.
Cocoanuts, (imported direct to a Canadian port).	Free, as against general tariff of 75 cents per 100.
Cocoanuts, n.o.p. not imported direct.	A preference of 50 cents per 100.
Cocoanuts, imported direct.	A preference of \$1.00 per 100 lbs. under the general tariff.
Grapefruit, n.o.p., not imported direct.	A preference of 50 cents per 100 lbs.
Rum, to be denatured for use in the arts and industries.	A preference of 60 cts. per gal. of the strength of proof.
Rum of the strength of proof.	A preference of \$2.00 per gal. of proof strength.
Onions.	Free as against a general tariff of 30% ad valorem.
Cocoa Butter, per lb.	Free as against a general tariff of 2 cents.
Coffee, green per lb.	Free as against a general tariff of 3 cents.
Ginger and spices, unground n.o.p.	Free as against a general tariff of 12½ per cent.
Nutmegs and mace, unground.	Free as against a general tariff of 20 per cent.
Pineapple in airtight packages, n.o.p., packages to be included in weight for duty per lb.	½ cent.
Angostura Bitters per proof gallon, \$5.00	
Sponges of marine production.	Free as against a general tariff of 17½ per cent.

WEST INDIES TRADE AGREEMENT ACT

By Order-in-Council (PC. 2715) passed on the 20th October, 1936, it is provided that goods, the growth, produce or manufacture of those British Colonies which were parties to the Agreement set out in the Schedule to the West Indies Trade Agreement Act, 1926, shall enjoy, effective on and after the 15th November, 1936, on importation into Canada, tariff treatment not less favorable than that accorded to like goods the produce or manufacture of any foreign country.

The provisions of the Order-in-Council are supplementary to, and do not affect in any manner the extension of the British Preferential Tariff to the colonies referred to, or the provisions of the West Indies Trade Agreement Act, 1926.

16. SPECIAL NOTES RE TREATIES, ETC.

16(a). THE FINLAND TRADE AGREEMENT
Cancelled; trading allowed but general tariff rates apply.

16(b) TREATY CONVENTION WITH HUNGARY AND ESTHONIA

Under suspension. Importations are allowed under general tariff rates.

20. GOODS OF ENEMY OR PROSCRIBED ORIGIN

Until otherwise determined, goods of enemy or proscribed origin which arrive or have arrived in Canada are dealt with as follows:

Limited trading, as authorized by the Custodian, may be resumed with persons residing in Austria and Germany.

NOTE: Goods, the produce of enemy or proscribed territories in the European zone, when invoiced from British, Allied or neutral territories or from any territory for which the Custodian has issued a Resumption of Trade Notice, may be released without reference to the Custodian.

Goods of enemy or proscribed origin permitted for consumption are subject to General Tariff rates, the Trade Agreements with enemy or proscribed territories being automatically terminated or suspended. Countries or territories to which the foregoing now applies are: Albania, Austria, Bulgaria, Danzig, Estonia, Formosa, German Reich, Hungary, Italian Colonial Possessions, Japan, Japanese Mandated Islands, Karafuto, Korea, Kwangtung Leased Territory, Latvia, Lithuania, Manchuria, Memel, Roumania, and Zara.

21(a) TRADE AGREEMENT BETWEEN CANADA AND THE UNITED STATES

On November 17th, 1938, a trade agreement was signed in Washington between Canada and the United States, superseding the former treaty signed Nov. 15th, 1935.

The Treaty, however, is inoperative during the time that Canada and the United States are both contracting parties to the Geneva Trade Agreement.

22. AUSTRALIAN TRADE AGREEMENT

Under the Australian Trade Agreement Act of 1934. Goods set out in Schedule II. of the Act, the produce or manufacture of the Commonwealth of Australia when imported direct shall be admitted into Canada at the rates of duties as specifically shown

in the following pages Schedule 'A' of the Custom Tariff starting on page 673.

By Order-in-Council, 29th September 1937, for so long as the Trade Agreement between Canada and Australia remains in force, goods the produce or manufacture of the Commonwealth of Australia shall enjoy, on importation into Canada, tariff treatment not less favourable than that accorded to like goods the produce or manufacture of any foreign country.

Note: The provisions of this Order-in-Council are supplementary to, and do not affect in any manner, the extension of the British Preferential Tariff to the Commonwealth of Australia, or the provisions of the Australian Trade Agreement, 1931.

In 1937 the benefits of this Trade Agreement were extended to Papua and Norfolk Island.

23. NEW ZEALAND TRADE AGREEMENT

Products mentioned in Schedule "A" the product of New Zealand, when imported direct, without transshipment, to Canada, shall be admitted at the rates of duty as are specifically shown in the following pages starting on page 673.

By Order-in-Council, 29th September 1937, goods the produce or manufacture of New Zealand shall enjoy, on importation into Canada, tariff treatment not less favourable than that accorded to like goods the produce or manufacture of any foreign country.

Note: The provisions of this Order-in-Council are supplementary to, and do not affect in any manner, the extension of the British Preferential tariff to New Zealand, or the provisions of the New Zealand Trade Agreement, 1932.

24. PROOF OF ORIGIN

4. Proof of origin, as prescribed by the Minister of National Revenue, shall be furnished with the bill of entry at the Customs House for goods admitted to entry under any of the Tariffs, and that the decision of the Minister of National Revenue shall be final as to the Tariff or Surtax applicable in any case to imported goods by reason of their origin.

Provided, that goods for which entry is claimed under the Intermediate Tariff shall be bona fide the produce or manufacture of a country which has been admitted to the benefits of such Intermediate Tariff;

Provided further that every manufactured article to be admitted under the British Preferential Tariff shall be bona fide the manufacture of a British country entitled to the benefits of such British Preferential Tariff, and that a substantial portion of the value of the manufactured article has been produced by labor in one or more of such countries.

25 DUMPING CLAUSE

SPECIAL OR DUMPING DUTY

1. In the case of articles exported to Canada of a class or kind made or produced in Canada, if the export or actual selling price to an importer in Canada is less than the fair market value of the same article when sold for home consumption in the usual and ordinary course in the country whence exported to Canada at the time of its exportation to Canada, or is less than the fair market value or value for duty thereof as determined under the provisions of Section thirty-six of the Customs Act, or is less than the fair market value thereof as fixed by the Minister under the provisions of Section thirty-seven of the Customs Act, or is less than the value for duty thereof as determined by the Minister under the provisions of paragraphs (a) and (e) of Section forty-one of the Customs Act, or is less than the fair market value thereof as fixed by the Minister under the provisions of Section forty-three of the Customs Act, there shall, in addition to the duties otherwise established, be levied, collected and paid on such article, on its importation into Canada, a special or dumping duty, equal to the difference between the said selling price of the article for export and the said fair market value thereof or value for duty thereof; and such special or dumping duty shall be levied, collected and paid on such article although it is not otherwise dutiable.

Provided that the said special duty shall not exceed fifty per cent. ad valorem in any case; and the following goods shall be exempt from such special duty, viz:—

Goods of a class subject to duty under the Excise Act

Provided, notwithstanding, that on importations from Australia under The Australian Trade Agreement Act, 1925, the said special duty shall not exceed fifteen per cent. ad valorem in any case.

Notwithstanding anything in this Act contained the levying and collection heretofore of special or dumping duty in cases where the fair market value of goods was determined by the Minister, acting or purporting to act under the provisions of Section forty-seven A of the Customs Act, as enacted by Section three of chapter eighteen of the Statutes of 1922 (Section forty-three of the Customs Act, R.S., 1927), is hereby ratified and confirmed."

2. Excise duties or Excise taxes shall be disregarded in estimating the market value of goods for the purposes of special duty when the goods are entitled to entry under the British Preferential Tariff, Intermediate Tariff, or any Tariff more favourable than the General Tariff.

3. Customs duties of the United Kingdom shall be disregarded in estimating the market value of wines for the purposes of special duty when the same are entitled to entry under the Intermediate Tariff or any tariff more favourable than the General Tariff and are bottled in bond in the United Kingdom and imported direct therefrom.

4. "Export price" or "selling price" in this section shall be held to mean and include the exporter's price for the goods, exclusive of all charges thereon after their shipment from the place whence exported directly to Canada.

5. If at any time it appears to the satisfaction of the Minister that the payment of the special duty by this section provided for is being evaded by the shipment of goods on consignment without sale prior to such shipment, the Minister may in any case or class of cases authorize such action as is deemed necessary to collect on such goods or any of them the same special duty as if the goods had been sold to an importer in Canada prior to their shipment to Canada.

6. If at any time it appears to the satisfaction of the Minister that any person owning or controlling or interested in a business in Canada and also in any other country, or any person carrying on a business in any other country and owning or controlling or interested in a business operating in Canada, and by reason thereof is enabled to import goods for further manufacture or assembling or for resale, and while complying with the legal requirements on importation disposes of such imported goods, whether in the form as imported or as further processed, assembled or manufactured, at prices below the duty paid value thereof as entered at Customs plus, or

including all charges upon the goods after shipment from the place whence exported directly to Canada, including sales, distribution and advertising costs, and plus if any, the cost of processing, assembling or further manufacturing in Canada, the Minister may declare that goods of such class or kind were and are on importation subject to an additional special or dumping duty not exceeding fifty per cent and authorize such action as is deemed necessary for the collection thereof.

7. If the full amount of any special duty of Customs as herein provided has not been paid on goods imported, the Customs entry thereof shall be amended and the deficiency paid upon the demand of the Collector.

8. The Minister may make such regulations as are deemed necessary for carrying out the provisions of this section and for its enforcement.

RAISING PRICES: REMOVAL OF DUTY.

In the event of the producers of goods in Canada increasing prices in consequence of the imposition of any duty under the provisions of this Act, the Governor in Council may reduce or remove such duty.

26. PREPAYMENT OF IMPORT DUTY BY CUSTOMS DUTY STAMPS ON ADVERTISING MATTER

The following regulations are established by the Honourable the Minister of National Revenue under the authority of Tariff Item 178a:—

1. Customs duty stamps for the prepayment of import duties on advertising matter, price lists and catalogues, and other advertising matter specified in Tariff Item 178 may be obtained in denominations of one, two, five and ten cents each on application to the Commissioner of Customs, Ottawa, Canada, each application to be accompanied by a remittance by Postal or Express Money Order payable to the Receiver General of Canada. Customs duty stamps may also be obtained on application to the Secretary, High Commissioner for Canada, The Canadian Building, Trafalgar Square, London, S.W. 1, England, or to the Canadian Minister to France, 1 rue François Premier, Paris, France. Customs duty stamps are not redeemable.

2. The Customs duty stamps are to be affixed on each piece of mail matter for the amount of duty payable on the same, and should be affixed in accordance with the postal regulations of the country of despatch; e.g., in United States on reverse side of the piece.

3. Mail matter bearing Customs duty stamps shall be transferred to the Customs after arrival in Canada and before delivery to the addressee, to be checked for the proper payment of duty and to have the Customs duty stamps thereon cancelled by marking same with the Customs "Duty Paid" stamp, Customs dating stamp, or other cancellation stamp.

4. Item 178a of the Customs Tariff as amended, provides: "On the goods specified in Item 178 and dutiable under part (11) of the item when forwarded to Canada by mail, duties may be prepaid by Customs Revenue stamps under regulations by the Minister, at the rates specified in said item, except that on each separate package weighing not more than one ounce the duty shall be one cent under the British Preferential Tariff, two cents under the Intermediate Tariff and two cents under the General Tariff."

5. The articles specified in Tariff Item 178 are: Advertising pamphlets, advertising showcards, illustrated advertising periodicals; price books, catalogues and price lists; advertising almanacs and calendars; patent medicine or other advertising circulars, fly sheets or pamphlets; advertising chromos, chromotypes, oleographs or like work produced by any process other than hand painting or drawing, and having any advertisement or advertising matter printed, lithographed or stamped thereon, or attached thereto, including advertising bills, folders and posters, or other similar artistic work, lithographed, printed or stamped on paper or cardboard for business or advertisement purposes, n.o.p.

By Regulations under Tariff Item 178a, it is ordered that on advertising matter specified in Item 178 referred to in the preceding paragraph, when forwarded by mail, the Customs Duty may be prepaid by affixing Customs stamps thereon according to the following scales, viz:—

FROM COUNTRIES TO WHICH THE BRITISH
PREFERENTIAL TARIFF APPLIES

		Duty
Up to and including 3 oz.	.....	1c.
Over 3 ozs. and not exceeding 6 ozs.	.....	2c.
" 6 " " " " 9 " "	.....	3c.
" 9 " " " " 12 " "	.....	4c.
" 12 " " " " " " "	.....	5c.
Each additional pound.	.....	5c.

FROM COUNTRIES TO WHICH THE MOST FAVORED
NATION AND THE INTERMEDIATE TARIFF APPLIES

		Duty
Up to and including 1 oz.	.....	2c.
Over 1 oz. and not exceeding 2½ ozs.	.....	3c.
" 2½ " " " " 4 " "	.....	4c.
" 4 " " " " 5½ " "	.....	5c.
" 5½ " " " " 7 " "	.....	6c.
" 7 " " " " 8½ " "	.....	7c.
" 8½ " " " " 10 " "	.....	8c.
" 10 " " " " 11½ " "	.....	9c.
" 11½ " " " " 13 " "	.....	10c.
" 13 " " " " 14 " "	.....	10c.
" 14 " " " " 15 " "	.....	10c.
" 15 " " " " " " "	.....	10c.*
Each additional pound.	.....	10c.*

*Note: Where a fraction of a cent is involved a one cent stamp shall be used.

In no case shall the duty be less than 25%.

FROM COUNTRIES TO WHICH THE GENERAL
TARIFF APPLIES

Up to and including 1 oz., 2 cents duty.

Over	and not exceeding	Duty	
1 oz.	.. 2½ ozs. ..	4 cts.	but not less than 35%
2½ ozs.	.. 4 ozs. ..	5 "	"
4 ozs.	.. 5½ ozs. ..	6 "	"
5½ ozs.	.. 7 ozs. ..	7 "	"
7 ozs.	.. 8½ ozs. ..	8 "	"
8½ ozs.	.. 10 ozs. ..	9 "	"
10 ozs.	.. 11 ozs. ..	10 "	"
11 ozs.	.. 12 ozs. ..	11 "	"
12 ozs.	.. 13 ozs. ..	12 "	"
13 ozs.	.. 14 ozs. ..	13 "	"
14 ozs.	.. 15 ozs. ..	14 "	"
15 ozs.	.. 16 ozs. ..	15 "	"
Each additional pound	..	15 "	"

In no case shall the duty be less than 35%.

The stamps are to be affixed on each package for the amount of the duty and in the case of packages mailed in the United States, these stamps should be affixed on the reverse side of the package.

Customs duty stamps may also be used to prepay duty on importations of bees and baby chicks.

27. FISH FROM NEWFOUNDLAND

Notwithstanding anything in this Act, fish and other products of the fisheries of Newfoundland may be imported into Canada free of Customs duty until otherwise determined by the Governor-in-Council, by Order published in the *Canada Gazette*.

Fish caught by fishermen in Canadian fishing vessels and the products thereof carried from the fisheries in such vessels, shall be admitted into Canada free of duty, under regulation by the Minister of Customs.

28. PROHIBITED GOODS

The importation into Canada of any goods enumerated, described or referred to in Schedule "C" (See P. 764) is prohibited.

29. COMBINE CLAUSE

1. Whenever for as a result of a judgment of the Supreme Court, or Exchequer Court of Canada, or of any superior court, or circuit, district or county court in Canada, it appears to the satisfaction of the Governor-in-Council, that with regard to any article of commerce there exists any conspiracy, combination, agreement or arrangement of any kind among manufacturers of such articles, or dealers therein to unduly promote the advantage of the manufacturers or dealers at the expense of the con-

sumers, the Governor-in-Council may admit the article free of duty, or so reduce the duty thereon as to give to the public the benefit of reasonable competition in the article, if it appears to the Governor-in-Council that such disadvantage to the consumer is facilitated by the duties of Customs imposed on a like article.

2. Whenever the Governor-in-Council deems it to be in the public interest to enquire into any conspiracy, combination, agreement or arrangement alleged to exist among manufacturers or dealers in any article of commerce to unduly promote the advantage of the manufacturers or dealers in such article at the expense of the consumers, the Governor-in-Council may commission or empower any judge of the Supreme Court, or Exchequer Court of Canada, or of any Superior Court or County Court in Canada, to enquire in a summary way into and report to the Governor-in-Council whether such conspiracy, combination, agreement or arrangement exists.

3. The judge may compel the attendance of witnesses and examine them under oath and require the production of books and papers, and shall have such other necessary powers as are conferred upon him by the Governor-in-Council for the purpose of such enquiry.

4. If the judge reports that such conspiracy, combination, agreement or arrangement exists in respect of such article the Governor-in-Council may admit the article free of duty, or so reduce the duty thereon, as to give to the public the benefit of reasonable competition in the article, if it appears to the Governor-in-Council that such disadvantage to the consumer is facilitated by the duties of Customs imposed on a like article.

30. MARKING OF IMPORTED GOODS

The Governor-in-Council may from time to time order imported goods to be marked so as to indicate the country of origin.

Under this provision, the following classes of goods imported into Canada, shall be thus marked or labelled in legible English or French words, and such markings shall be as nearly indelible or permanent as possible, viz.:—

Printed or lithographed matter of all kinds, including books and pictures.

Imported printed or lithographed matter such as seals, tickets, or labels in strips, sheets or rolls to be used in single units exceeding one inch in diameter, or perforated or otherwise prepared for ready separations into such single units, are required to be marked with a satisfactory indication of the country of origin on each single unit.

Such printed matter in strips, sheets or rolls when consisting of not more than one hundred single units not exceeding one inch in diameter, may be marked with the required indication of the country of origin on each strip, roll or sheet.

Seals, tickets or labels, irrespective of dimensions when imported in packages or coverings or in strips, sheets or rolls, in quantities in excess of 100 units are subject to the general marking regulations and each seal, ticket or label is required to be marked.

Seals, tickets or labels, exceeding one inch in their greatest dimension whether imported in packages or in strips, sheets or rolls, perforated or otherwise prepared for ready separation into single units, or intended to be used in such single units, must be marked with a satisfactory indication of the country of origin on each single unit. The above when not exceeding one inch, when imported in packages containing not more than 100 each, or in strips or rolls of not more than 100 units, may be marked with a satisfactory indication of the country of origin on the first package or on each strip or roll.

Decalcomania or dry transfers, not including decorative, ceramic or enamel transfer, are required to be marked with an indication of the country of origin as printed or lithographed matter. Such marking may be affixed on the back or carrier portion thereof, on each sheet or roll, in the case of dry transfers, on the package in which such transfers are contained, when marking on the sheet or roll is impracticable.

Decalcomania transfers, imported for advertising and display, will be required to be marked with an

indication of the country of origin on the face thereof as heretofore; marking on the back or carrier portion will not be accepted.

Decalcomania transfers known as dry transfers may be marked on each sheet, each book or package.

Imported ceramic or enamel transfers are no required to be marked with an indication of the country of origin. Blind embossed or die stamped indication of the country of origin on printed or lithographed matter imported into Canada will be acceptable as satisfactory provided the marking otherwise complies with the requirements, particularly as to location, legibility, permanency and wording.

Writing, marking or drawing pencils of all kinds pen holders of wood, and fountain pens.

Building Brick.

Empty paper or paper board folding or set up boxes or cartons, and empty plain or corrugated fibre or fibre board boxes, for use as containers.

Paper bags. Glassine bags subject to marking.

Toilet paper in rolls or interfold packages.

Tooth brushes and tooth brush handles.

Razor blades (safety type).

Razor blades may be marked by means of etching or die stamping.

Pen knives, jack knives, and pocket knives of all kinds; scissors and shears.

Boots, shoes and slippers.

Boots, shoes and slippers may be marked on one or both of each pair.

Ladies purses, in the form of handbags, not including bags made of beads, metal mesh or of a similar nature.

Artists' paint brushes.

Paper envelopes.

Paper envelopes are required to be marked on each envelope when imported in individual boxes containing more than 100 envelopes.

Envelopes in quantities of 100 or less with country of origin showing on the box or wrapper may be regarded as satisfactory.

Greeting cards imported in boxes or packages with envelopes in equal quantity to match, each greeting card shall be satisfactorily marked, envelopes not required to show the indication of country of origin.

Chinaware and porcelainware (not including sanitary or toiletware), decorated or undecorated, as follows:

- (i) articles commonly used in connection with the serving of food or drink;
- (ii) kitchenware and utensils;
- (iii) heraldic and souvenir ware.

Chinaware and porcelainware must be marked with a permanent indication of the country of origin on each piece. Adhesive labels or stickers containing the required marking will not be acceptable, except that chinaware or porcelainware unmarked or insufficiently marked at the time of importation may be delivered after having been marked by means of adhesive labels or stickers, and after the required payment of 10% additional duty has been made. (See also paragraph commencing "Any goods," etc. under "Prohibited Goods." p. 764.)

Articles of porcelain made for the purpose of being united with other materials so as to form a composite article, as well as small porcelain beads used by electricians, may be marked on the first covering or container in which imported.

Packages containing fresh fruit, vegetables or honey are required to be marked with a label or stencil of suitable size in proportion to size of the packages. In the case of bags; stencilled, printed, interwoven or a suitable tag attached.

WAR EXCHANGE CONSERVATION ACT, 1940

Terminated Dec. 31, 1947; United Kingdom goods are now subject to the provisions of the British Preferential Tariff.

CUSTOMS TARIFF

SCHEDULE "A"

The four rates of duty shown are: (1) British Preferential Tariff; (2) Most Favoured Nations; (3) Intermediate; (4) General. In these rates effect is given to the Geneva Agreements. For notes see pages 665-672.

A

Abdominal scissors, of any material.	Free
Abdominal supporters.	10; 20; 25; 35
Abrasives, artificial, in bulk, crushed or ground, used in the manufacture of abrasive wheels and polishing composition.	Free
Abrasive strips and discs for use by dental surgeons.	Free; Free; Free; Free
Absinthe, per proof gal.	\$5.00; \$10.00; \$10.00; \$10.00
Absorbent cotton.	10; 20; 25; 35
Accordeons.	15; 17½; 27½; 30
Acetanilide.	Free; 17½; 25; 25
Acetate, amyl.	10; 30; 30; 30
Acetate of Alumina, n.e.s.	15; 20; 25; 25
—of Aluminum, adapted for dyeing and calico printing, red liquor.	Free
Acetate of chrome powdered crystals.	15; 20; 25; 25
Acetate of iron for dyeing.	Free
Acetate of lead (sugar of lead).	Free; 17½; 25; 25
Acetate of lead, not ground.	Free; 10; 10; 10
Acetate of lime.	Free
(for use as material in Canadian manufacture)	
Acetic ether.	15; 20; 25; 25
Acetone.	10; 30; 30; 30
Acetone, mixture of methyl alcohol and acetone containing not more than 15% by weight of acetone, when imported by tanners for use exclusively as a solvent for dyes for the dyeing of leather in their own factories, per gallon.	20; 20; 20; 20
Acetylizing machine which treats the Celanese material in one of the preliminary processes.	Free; 5; 5; 10
Acid, acetic and pyroligneous, n.o.p., and vinegar:—per gallon of any strength not exceeding the strength of proof.	10c; 12½c; 12½c; 15c
—and in addition thereto, for each degree of strength in excess of the strength of proof.	1½c; 1¾c; 1¾c; 2c
Provided that the strength of proof shall be held to be equal to six per cent. of absolute acid, and shall be determined in the manner prescribed by the Governor-in-Council.	
Acid, acetic, crude, and pyroligneous crude, of any strength not exceeding thirty per cent.	15; 22½; 22½; 25
boracic, and borax in packages of not less than twenty-five pounds weight.	Free
carbolic, carbonic, citric.	15; 20; 25; 25
creosylic acid and compounds of creosylic acid, used in the process of concentrating ores, metals or minerals.	Free; 15; 15; 15
hydro-fluo-silicic.	Free
hydro-fluoric.	Free; 20; 25; 25
lactic.	Free; 20; 25; 25
nicotinic, per 100 lbs.	17½c; 22½c; 22½c; 25c
nicotinic when imported for use in manufacture of nicotinic acid amide and when imported for use in the manufacture of diethylamide of nicotinic acid.	Free; Free; Free; 25½
nitric.	Free; 20; 20; 22½
all other of a kind not produced in Canada.	Free; 15; 25; 25
n.o.p.	Free; 10; 20; 20
oxalic.	Free; 25; 25; 25
phosphate, not medicinal.	Free; 25; 25; 25
phosphoric.	Free; 25; 25; 25
salicylic.	Free; 20; 25; 25
stearic, n.o.p.	Free; 12½; 17½; 20
stearic, when imported by manufacturers of candles for use only in their own factories in the manufacture of candles or crayons.	Free
Succinic and phthalic anhydride, adipic, abietic maleic acids, and ethylene glycol, hexamethylene, diammonium adipate, hex-	

amethylene diammonium sebacate caprolactam, when imported by manufacturers of synthetic resins, for use exclusively in the manufacture of synthetic resins, in their own factories.	Free
sulphuric, per 100 lbs.	17½c; 22½c; 22½c; 25c
sulphuric, platinum, articles for (see platinum).	Free
sulphurous.	15; 20; 25; 25
taenic.	Free
tartaric, crystals.	Free; 10; 10; 10
tartaric, n.o.p.	Free; 20; 25; 25
tungstic, used in mfg of electric lamps.	Free
Acidine (for summer drinks).	15; 20; 25; 25
Aconite root ground.	15; 20; 25; 25
Aconite root unground.	Free
Acorns, nuts, per lb.	3c; 5c; 5c; 5c
Adding Machines.	Free; 17½; 20; 25
complete parts of adding machines.	—; 15; —; —
Adding Machines, under item 696.	Free
Addressograph machines for newspapers, magazines, periodicals, pamphlets, catalogues, when for use exclusively by printers, bookbinders, paper converters and by manufacturers of articles made from paper or cardboard.	Free; free; free; 10
Adhesive materials, used in cementing together glass sheets for manufacturing safety non-shatterable laminated glass.	Free; Free; Free; 25
Advertising and printed matter, viz.:—Advertising pamphlets, advertising show cards, illustrated advertising periodicals; price books, catalogues and price lists; advertising almanacs and calendars; patent medicine or other advertising circulars, fly sheets or pamphlets; advertising chromos, chromotypes, oleographs or like work produced by any process other than hand painting or drawing, and having any advertisement or advertising matter printed, lithographed or stamped thereon, or attached thereto, including advertising bills, folders and posters, or other similar artistic work, lithographed, printed or stamped on paper or cardboard for business or advertisement purposes, n.o.p., per lb.	5c; 10c; 12½c; 15c
But not less than —;	25; 27½; 35
Duty on the above, imported by mail may be paid by Customs Revenue Stamps.	
For detailed table of duty see page 670, note 26.	
Advertising and printed matter, viz.:—Advertising pamphlets, advertising show cards, illustrated advertising periodicals; price books, catalogues and price lists; advertising almanacs and calendars; patent medicine or other advertising circulars, fly sheets or pamphlets. All articles in this item, when produced in countries entitled to the British Preferential Tariff and relating exclusively to products of such British countries, but not relating to Canadian products, under British Preferential Tariff only.	Free
Advertising instruction books, printed, per lb.	5c; 10c; 12½c; 15c
But not less than —;	25; 27½; 35
Advertising matter, printed matter, when printed in New Zealand for the purpose of advertising the products of New Zealand.	Free
Advertising and printed matter, printed in France, in the French language, on paper or cardboard, describing and accompanying French products, under the French Treaty.	per lb. 5c
Advertising and printed matter, whether imported by mail or otherwise, when included in packages valued at not more than \$1.00	

For explanation of rates, restricted imports and Geneva agreements, see pages 665-672.

each and when not imported for sale or in a manner designed to evade payment of Customs duties.....	Free; —; —
Advertising lead pencils.....	10; 30; 35; 35
Advertising paper weights, glass.....	10; 17½; 20; 22½
Advertising pens.....	12½; 25; 25; 27½
pictures, per lb.....	5; 10; 12½; 15
But not less than —; 25; 27½; 35	
Advertising post cards, per lb.....	5c; 10c; 12½c; 15c
But not less than —; 25; 27½; 35	
Advertising sample cards, with fabric attached, per lb.....	5c; 10c; 12½c; 15c
But not less than —; 25; 27½; 35	
Advertising wrappers per lb.....	5c; 10c; 12½c; 15c
But not less than —; 25; 27½; 35	
Adzes.....	10; 25; 35; 35
Aeroplane chronometers and compasses and parts thereof, including cards thereof, of a class or kind not made in Canada for ships or aircraft. Free	
Aeroplane instruments specially designed for the equipment of aeroplanes and other aircraft, and which are to be installed on the instrument boards or other parts of the craft and which are necessary in the navigation of such aircraft.....	Free; —; 25; 27½
Agalite.....	15; 20; 25; 25
Agalite rock, ground.....	Free
Agasote head-linings, single ply.....	15; 22½; 25; 35
Agate bearings for scales.....	15; 20; 25; 25
Agates, polished, not mounted or set. 7½; 10; 10; 10	
Agates, rough.....	7½; 10; 10; 10
Agricultural implements:	
Fruit and vegetable grading, grating, washing and wiping machines, and combination bagging and weighing machines, and complete parts thereof; machines for topping vegetables, machines for bunching or tying cut flowers, vegetables and nursery stock, and complete parts thereof, box lidding machines, egg graders and egg cleaners and complete parts thereof, not including aluminium parts.....	Free
Spraying and dusting machines and attachments thereof, including hand sprayers; apparatus specially designed for sterilizing bulbs; pressure testing apparatus for determining maturity of fruit; pruning hooks; pruning shears; animal dehorning instruments, and complete parts of the foregoing Free	
Hay loaders, hay tedders, potato planters, potato diggers, fodder or feed cutters, ensilage cutters, grain crushers and grain or hay grinders for farm purposes only, post hole diggers, snaths, stumping machines, grain loaders or elevators with a capacity not exceeding 40 bushels per minute and all other agricultural implements or agricultural machinery, n.o.p., and complete parts of all the foregoing.....	Free
Hay presses and complete parts thereof.....	Free
Incubators for hatching eggs, brooders for rearing young fowl, and complete parts of all the foregoing.....	Free
Scythes, sickles or reaping hooks, hay or straw knives, edging knives, hoes, pronged forks, rakes, n.o.p.....	Free
Fanning mills; peaviners; corn husking machines; threshing machine separators, including wind stackers, baggers, weighers and self-feeders thereof; complete parts of all the foregoing.....	Free
Windmills and complete parts thereof, not including shafting.....	Free
Internal combustion traction engines; traction attachments designed and imported to be combined with automobiles in Canada for use as traction engines; complete parts of all of the foregoing.....	Free
Traction ditching machines (not being ploughs) and complete parts thereof.....	Free
Portable engines with boilers, in combination, for farm purposes; horse powers, n.o.p.; and complete parts of all the foregoing.....	Free
Pasteurizers for dairying purposes and complete parts thereof.....	Free; 15; 15; 25
Milking machines and attachments thereof; centrifugal machines for testing butterfat, milk or cream; complete parts of all the foregoing.....	Free
Cultivators, harrows, seed-drills, horse-rakes, horse-hoes, scufflers, manure spreaders, garden seeders, weeders, and complete parts of all the foregoing.....	Free
Cream separators and complete parts thereof including steel bowls.....	Free
Ploughs, farm, field, lawn or garden rollers; foregoing.....	Free
Mowing machines, harvesters, either self-binding or without binders, binding attachments, reapers, harvesters in combination with threshing machine separators, including the motive power incorporated therein, and complete parts of all the foregoing.....	Free
Egg graders.....	Free
Complete parts of aluminum for egg graders Free	
Air compressors of iron or steel, n.o.p.; and a portable or stationary machine.....	10; 25; 27½; 35
Aircraft, not including engines, under regulations presented by the Minister.....	Free; 15; 25; 27½
Aircraft, complete parts thereof, not including parts of aircraft engines.....	Free; 15; 25; 27½
Aircraft (i) unfinished parts, n.o.p., not including parts of aircraft engines.....	Free; 15; 15; 27½
(ii) Direct or inertia starters with or without related operating gear and parts thereof; generators; voltage control boxes; batteries, de-icing and anti-icing equipment and parts thereof, not including parts of rubber; vacuum pumps with related operating gear and parts thereof; landing and navigation lights; propellers; hydraulic jacks and pumps and parts thereof; aircraft wheels; aircraft brakes with related operating gear and parts thereof; aircraft tires and tubes; oil coolers; fuel pressure warning devices; exhaust gas analyzers; pressure fire extinguishers; primer pumps; instruments excepting fuel contents gauges; bolts, nuts, sockets, turnbuckles, clevis and pins, swaged wires and tie rods; bars, tubes, extrusions and forgings of aluminum, aluminum alloys and magnesium alloys; steel tubing; all of the foregoing when of types and sizes not made in Canada and imported for use exclusively in the manufacture or for spares, overhaul or repair of the goods enumerated in tariff item 440L under such regulations as the Minister may prescribe.....	Free; Free; Free; 27½
Aircraft engines, when imported, for use only in the equipment of aircraft.....	Free; 15; 25; 27½
Aircraft (i) Carburetors, magnetos, distributors, coils and spark plugs and complete parts thereof; all of the foregoing when of a class or kind not made in Canada when imported for use in aircraft engines.....	Free; Free; Free; 27½
Aircraft (ii) Parts, finished or not, n.o.p., for aircraft engines.....	Free; 5; 7½; 27½
Air guns and rifles, not toys.....	10; 22½; 27½; 30
Alabaster ornaments.....	20; 17½; 27½; 30
Alabaster, mfrs. of, n.o.p.....	—; 22½; —; —
Albumen, blood.....	Free; 10; 10; 10
From New Zealand.....	Free
egg, dried evaporated, desiccated or powdered, whether or not sugar or other material be added.....	10; 25; 25; 30
egg, frozen or otherwise prepared, n.o.p., whether or not sugar or other material be added, per lb.....	5c; 10c; 10c; 11c
Australian Treaty.....	5c. per lb.
Albumen, Bent's Milk (casein).....	17½; 25; 25; 27½
and per lb. 2c.; 2½c.; 2½c.; 3c.	
Albumenized paper.....	Free; 20; 25; 30
Albums, stamp and albums, n.e.s. 20 27½; 32½; 35	

For explanation of rates, restricted imports and Geneva agreements, see pages 665-672.

Albums, stamp, with designs of stamps and descriptions thereof.....Free; 10; 10; 10

Alcohol amyl or fusil oil (see Alcohol, ethyl), per proof gal.....\$5.00; \$10.00; \$10.00; \$10.00 when imported to be denatured for use in the manufacture of metal varnishes or lacquers, to be entered at ports prescribed by regulations of the Minister, subject to the Excise Act and to the regulations of the Department of National Revenue.....Free

Alcohol butyl, n.o.p.....—; 20; —; —

Alcohol, ethyl, or the substance commonly known as alcohol, hydrated oxide of ethyl or spirits of wine, n.o.p.; gin of all kinds, n.o.p.; rum, whisky and all spirituous or alcoholic liquors, n.o.p.; amyl alcohol or fusil oil, or any substance known as potato spirit or potato oil; absinthe, arrack or palm spirit, brandy, including artificial brandy and imitations of brandy, n.o.p.; cordials and liqueurs of all kinds, n.o.p.; mescal, pulque, rum, shrub, schiedam and other schnapps; taffa, angostura and similar alcoholic bitters or beverages; and wines, n.o.p., containing more than forty per cent. of proof spirit, per gallon of the strength of proof.....\$4.50; —; \$10.00; \$10.00

Whisky.....—; \$5.00; —; —
Gin.....—; \$5.00; —; —
Rum.....—; \$6.00; —; —
Brandy.....—; \$4.00; —; —
Liqueurs.....—; \$4.50; —; —

British West Indies Agreement,

per proof gallon, \$5.00

and in addition thereto under all tariffs 7.00 per gallon of the strength of proof.

Provided also, that when the goods specified in this item are of greater strength than the strength of proof, the measurement thereof and the amount of duty payable thereon shall be increased or decreased in proportion for any greater strength than the strength of proof.

Provided further, that bottles and flasks and packages of gin, rum, whisky and brandy, of all kinds, and imitations thereof, shall be held to contain the following quantities (subject to the provisions for addition or deduction in respect of the degree of strength), viz:—

Bottles, flasks and packages, containing not more than three-fourths of a gallon per dozen, as three-fourths of a gallon per dozen;

Bottles, flasks and packages, containing more than three-fourths of a gallon but not more than one gallon per dozen, as one gallon per dozen;

Bottles, flasks and packages, containing more than one gallon but not more than one and one-half gallon per dozen, as one and one-half gallon per dozen;

Bottles, flasks and packages, containing more than one and one-half gallon but not more than two gallons per dozen, as two gallons per dozen;

Bottles, flasks and packages, containing more than two gallons but not more than two and four-fifths gallons per dozen, as two and four-fifths gallons per dozen;

Bottles, flasks and packages, containing more than two and four-fifths gallons but not more than three gallons per dozen, as three gallons per dozen;

Bottles, flasks and packages, containing more than three gallons but not more than three and one-fifth gallons per dozen, as three and one-fifth gallons per dozen;

Provided further, that bottles or phials of liquors for special purposes, such as samples not for sale to the trade, may be entered for duty according to actual measurement, under regulations prescribed by the Minister of National Revenue.

Alcohol, ethyl, when imported by the Department of National Revenue or by a person

For explanation of rates, restricted imports and Geneva agreements, see pages 665-672.

licensed by the Minister of National Revenue, to be denatured for use in the arts and industries, and for fuel, light and power, to be entered at ports prescribed by regulation of the Minister, subject to the Excise Act and to the regulations of the Department.....Free

Alcohol, grain, denatured, per proof gal.....\$5.00; \$10.00; \$10.00; \$10.00

Isopropyl, per gallon.....Free; 50c; 50c; 1.00

Alcohol, methyl, subject to the provisions of the Excise Act, and regulations per proof gallon.....20c; 20c; 20c; 20c

solid—canned heat.....17½; 20; 25; 25

wood (see Alcohol, ethyl), per gal.....\$5.00; \$10.00; \$10.00; \$10.00

Alcoholic bitters or beverages (see alcohol, ethyl above) per gal.....\$5.00; \$10.00; \$10.00; \$10.00

Cognac Brandy and Armagnac Brandy.....\$5.00; \$10.00—50%; \$10.00; \$10.00

perfumes.....—; 30; —; —

perfumes and perfumed spirits, bay rum, cologne and lavender waters, hair, tooth and skin washes, and other toilet preparations containing spirits of any kind:—

(a) When in bottles or flasks containing not more than four ounces each.....30; 45; 90; 90

(b) When in bottles, flasks or other packages, containing more than four ounces each, per gallon.....\$5.00; \$5.00; \$5.00; \$5.00

and.....—; 30; 40; 40

Under West Indies Trade Agreement

\$5.00 per gal. and 40% less 50%.

Alcena food, food flavors, non-alcoholic and unsweetened.....15; 20; 25; 25

Ale, beer, porter and stout, when imported in casks or otherwise than in bottle, per gallon.....25c; 35c; 35c; 35c

And in addition thereto under all tariffs 30c gal.

(See page 664.)

Ale, beer, porter and stout, when imported in bottles per gallon.....15c; 50c; 50c; 50c

And in addition thereto under all tariffs 30c gal.

Provided that six quart bottles, or twelve pint bottles, shall be held to contain one gallon. (See also "Packages").

Ale, ginger.....15; 20; 25; 25

non-alcoholic.....15; 20; 25; 25

Alfalfa Meal, stock food (No. S.T.).....15; 20; 25; 25

Alizarin and artificial alizarin.....Free

Alizarine oil.....15; 20; 25; 25

Alkenet root, crude, crushed, or ground.....Free

Alloy, nickel chrome.....15; 20; 25; 25

Alloys of copper, n.o.p., containing 50 per centum or more by weight of copper, viz.: sheets, plates, strips, bars, rods and tubes.....7½; 15—10%; 15; 25

Alloys, copper containing boron, for use exclusively as a flux.....Free

Alloys of magnesium, viz.: ingots, pigs, sheets, plates, strips, bars, rods and tubes.....5; 12½—10%; 12½; 25

Alloys, silver in powdered form, composed of silver, tin, copper and zinc.....15; 20; 25; 25

Alloys of tin, antimony and lead in blocks, bars, plates or sheets.....10; 20; 20; 20

Almanacs, advertising, per lb.....5c; 10c; 12½c; 15c

Not less than —; 25; 27½; 35

Almond paste, ½c. per lb. and.....15; 30; 35; 35

Almonds, shelled, n.o.p., per lb.....3c; 3½c—10%; 3½c; 4c

not shelled, n.o.p., per lb.....1c; 1c; 2c; 2c

Aloes, crude drugs.....Free

n.e.s.....Free; 17½; 25; 25

Alpaca hair.....see "Hair"

linings.....Free; 20; 20; 25

manufactures, n.o.p.....30; 40; 40; 40

and per lb. —; 32½c; 32½c; 35c

Altar bells.....Free

cloths.....12½; 17½—10%; 17½; 20

Alum, in bulk only, not calcined.....Free; 10; 15; 15

burnt, and alum n.e.s.....Free; 17½; 25; 25

chrome.....Free; 15; 15; 15

Alumdum wheels.....10; 22½; 25; 30

Alumina.....	Free
hydrate of.....	Free
sulphate of (alum cake).....	Free; 10; 15; 15
Aluminum and alloys thereof, crude or semi-fabricated, viz.: Angles, bars, beams, billets, blocks, blooms, other rolled or drawn sections and shapes, channels, ingots, notch bars, pigs, pipes, plates, powder, rods, sections, sheets, strips, slabs, ties and wire, including circles.....	Free; —; 30; 30
Aluminum and alloys thereof, crude or semi-fabricated—	
Pigs, ingots, blocks, notch bars, slabs, billets, blooms and wire bars.....	per lb. —; 2c; —; —
Bars, rods, plates, sheets, strips, circles, squares, discs and rectangles.....	per lb. —; 3c; —; —
Angles, channels, beams, tees and other rolled, drawn or extruded sections and shapes.....	—; 22½; —; —
Pipes and tubes; wire and cable, twisted or stranded or not, and whether reinforced with steel or not.....	—; 22½c; —; —
Leaf n.o.p., or foil, less than .005 inch in thickness, plain or embossed, with or without backing; aluminum powder.....	—; 30%; —; —
Aluminum leaf, less than .005 millimetre in thickness.....	—; Free; —; —
Aluminum circles, less than 30-inch in diameter.....	Free; —; 30; 30
Aluminum, chloride of, or chloralum.....	Free; 10; 10; 10
bases Warrnook's, per sq. in.....	½c; ½c; ½c; ½c
crude acetate of red liquor.....	Free
cups (collapsible).....	20; 22½; 30; 30
holloware.....	20; 22½; 30; 30
manufactures of, n.o.p.....	15; 22½; 30; 30
Aluminum powder or dust.....	Free; 30; 30; 30
Aluminum scrap.....	Free
Aluminum pulp.....	15; 20; 25; 25
Aluminum spoons in the rough.....	15; 22½; 30; 30
Amalgamation plates, being silver plated, copper plates used for the extraction of free milling gold, when for use exclusively in metallurgical operations—according to material.....	
Amber coloring.....	Free; 17½; 25; 25
gum.....	Free
in plates or blocks.....	Free
manufacturing of.....	15; 20; 25; 25
ornaments.....	20; 27½—10%; 27½; 30
rough sawn, for pipe mounts.....	15; 20; 25; 25
finished parts for tobacco pipes, cigar or cigarette holders.....	17½; 32½—10%; 32½; 35
Ambergris.....	Free; 10; 10; 15
Amberoid, moulded.....	15; 20; 25; 25
Amethysts, not mounted or set.....	7½; 10; 10; 10
Ammonia, spirits of, per gallon.....	\$3.00, and 30; 30; 30; 30
anhydrous.....	15; 20; 25; 25
carbonate of.....	Free; 17½; 25; 25
fluoride (sal ammoniac).....	Free; 17½; 25; 25
household.....	15; 20; 25; 25
nitrate of.....	Free; 25; 25; 25
nitrate of, when imported for use in the manufacture of nitrous oxide.....	Free; 10; 25; 25
oxalate of.....	15; 20; 25; 25
sulphate of.....	Free
Ammoniac, sal.....	Free; 25; 25; 25
Ammonium, n.o.p.....	10; 22½; 27½; 30
Amyl acetate.....	10; 30; 30; 30
Anacanda twisted I-beam core for use in manufacture of hollow conductor cables.....	20; 27½—10%; 27½; 30
Anatomical preparations.....	Free
Anchors, for vessels.....	Free
marine drag, made of canvas and rope.....	25; 30; 30; 35
pockets for ships, iron.....	per lb. —; —; 1½c; 4c
n.o.p.....	10; 25; 27½; 35
Anchovies, essence of.....	15; 27½; 32½; 35
Anchovies (see Fish).....	
Anesthetizing Outfit Sorensen and De Luxe Equipment.....	Free
Angle prisms.....	Free; 10—10%; 10; 15
Angles, iron or steel galvanized.....	10; 25; 27½; 35
Angles, iron or steel, for ships.....	Free
Angostura bitters, per gal.....	\$2.00; \$5.00; \$10.00; \$10.00
Angostura bitters, the produce or manufacture of any of the Colonies enumerated in section 10 of The Customs Tariff, 1907, when conveyed without transshipment by ship direct into a sea or river port of Canada, per proof gallon.....	\$2.00
(For Colonies see W.I.T. Trade Agreement page 668).....	
Aniline dyes, in not less than 1-lb. packages, soluble in water.....	Free; 10; 10; 10
Provided that when such dyes are permitted entry into the United Kingdom by license, they shall be free of duty.....	
in less than 1 lb. in wt.....	12½; 20; 20; 22½
Aniline oil.....	Free
Aniline salts, crude.....	Free
Animal charcoal, for use in refining of sugar.....	Free; 25; 25; 25
Animal clipping machines—power.....	Free
Animal clipping machines—hand, according to material.....	
Animal glands and animal glandular organs, and extracts thereof, wet or dry, whether alcoholic or not when imported by manufacturers of pharmaceutical or medicinal preparations for use exclusively in the manufacture of such preparations in their own factory.....	Free
Animal manures.....	Free
stearine, per lb.....	1½; 1½; 1½; 2
New Zealand.....	Free
Animals and articles brought into Canada temporarily and for a period not exceeding three months, for the purpose of exhibition or of competition for prizes offered by any agricultural or other association (No S.T.).....	Free
Provided a bond shall first be given in accordance with regulations prescribed by the Minister of Customs, with the condition that full duty to which such animals or articles would otherwise be liable shall be paid in case of their sale in Canada, or if not re-exported within the time specified in such bond.....	
Animals, horses, cattle, sheep, goats, asses, swine, and dogs, pure bred and the male semen thereof, for the improvement of stock, under regulations prescribed by the Governor in Council. No S.T.....	Free
hogs, per lb.....	Free; 1c; 1½c; 3c
living, sheep, lambs and goats, per head.....	Free; \$2.00; 2.00; \$3.00
living, n.o.p. (no S.T.).....	Free; —; 20; 25
cattle.....	per lb. —; 1½c; —; —
other than silver or black foxes.....	—; 7½; —; —
skins of (taxidermic), not native of Canada.....	Free
Annato, extract of.....	Free
liquid or solid.....	Free
seed.....	Free
Annual reports (official) of benevolent or religious associations, and issued in the course of proceedings of said associations to their members.....	Free
Annular Ball Bearings and parts thereof under regulations prescribed by the Minister.....	Free
Anodes of nickel, zinc, copper, silver, gold, and metal adopted for use as nickel anodes.....	5; 7½; 7½; 10
Anodynes, alcoholic, n.o.p. (see Spirits, etc.) per gal., \$3.00;.....	and 30; 30; 30; 30
Anodynes, not over 2½ per cent. alcohol.....	20; 27½; 40; 40
n.o.p. (see Medicinal preparations).....	
Anthems sheet music.....	5; 7½; 7½; 10
Anthems in pamphlet form with words set to music.....	Free
Anthems, sheet music, printed in France in the French language.....	.5%
Anticongestine (mineral poultice).....	(See Med.), 17½; 20; 25; 25
Antiformin, a bleach for cotton.....	15; 20; 25; 25
Antimonine.....	Free
Antimony, red sulphide of.....	Free; 17½; 25; 25
salts.....	Free

For explanation of rates, restricted imports and Geneva agreements, see pages 665-672.

sulphuret of	Free; 17½; 25; 25
or regulus of, not ground, pulverized or otherwise manufactured	Free
or regulus of, n.o.p.	15; 20; 25; 25
sodiate of	Free; 17½; 25; 25
Antiquities, collections of, when imported by or for public museums, public libraries, universities, colleges or schools, and which are to be placed in such institutions	Free
Antiquities (other than spirits or wines) produced more than 100 years prior to date of importation, under such regulations, including proof of antiquity, as may be prescribed by the Minister.	
(Antiquities are relieved from the requirement as to origin or content.)	Free
Anti-rail creeper	10; 25; 27½; 35
Antiseptic, dry. (See Medicinal)	17½; 20; 25; 25
Antiseptic surgical dressing	10; 20; 25; 35
Antitoxine	Free
Anvils	10; 27½; 35; 35
Aphis Punk	17½; 20; 25; 35
Apparatus designed for cooking or for heating buildings:	
1. For coal or wood	15; 22½; 25; 30
2. For gas	15; 22½; 25; 30
3. For electricity	15; 22½; 25; 30
4. For oil	15; 22½; 25; 30
5. n.o.p.	15; 22½; 25; 30
Apparatus, well-drilling machinery and apparatus, and complete parts thereof, for use exclusively in drilling for water, natural gas or oil, or in prospecting for minerals, not to include motive power; well-packers and complete parts thereof, for oil or gas wells; seamless iron or steel tubing of a class or kind not made in Canada, for use in casing water, natural gas or oil wells	Free
Apparatus and machinery and parts thereof for use only in producing unrefined oil from shales, not to include motive power of a class or kind made in Canada	Free
life saving (see Life-boats)	Free
Apparatus and glassware for laboratory work, and sterilizing purposes for hospitals	Free
philosophical (see Philosophical).	
Apparatus, stickle automatic steam control for paper machine	10; 25; 27½; 35
Apparel, wearing and other personal and household effects, not merchandise, of British subjects dying abroad, but domiciled in Canada; books, pictures, family plate or furniture, personal effects and heirlooms left by bequest to any resident of Canada, or acquired by any resident of Canada as a result of the death of any person resident abroad, or as a gift in anticipation of the death of any such person; all such goods or articles when given as a free gift by anyone resident abroad to a resident of Canada; the Minister to be the sole judge as to whether any goods or any article imported is to be classified as entitled to the benefit of this item or not	Free
Apparel, wearing and ready-made clothing, composed wholly or in part of wool, n.o.p.	—; 25-27½; 40; 40
and per lb. —; —; 32½c; 35c.	
See also "Clothing".	
Apple juice, n.o.p.	15; 15; 25; 25
not over 25% proof spirit, per gal.	\$2.50; \$2.50; \$2.50; \$2.50
over 25% pure spirit, per gal.	\$10.00; \$10.00; \$10.00; \$10.00
and 30; 30; 30; 30	
Apple trees, each	Free; 6c; 6c; 7½c.
Provided that when imported between Sept. 15th and Oct. 5th inclusive, the duty under General and Intermediate Tariff shall not be more than 3c. each.	
Apple trees, being seedling stock for grafting, including buds and scions	Free
Apples, fresh, See Fruits, fresh.	
and other fruits, dried, desiccated, evaporated or dehydrated	Free; 10; 22½; 25
Apricot kernels	15; 20; 25; 25
prepared in cans weight of container to be included in weight for duty per lb.	2; 3; 3; 5
New Zealand, South African and Australian Treaty	per lb. 1c
Apricots, dried or desiccated	Free; 15; 22½; 25
South African and Australian Treaty	Free
green, general tariff from March to December inclusive, rate shall not be less than 1½c. per lb. weight of packages included	Free; 10; 15; 20
Australian Treaty	Free
Apron feed, of leather	20; 25; 35; 35
Aprons, rubber, unfinished, cut to shape not otherwise manufactured	15; 20; 25; 27½
rubber, unfinished, when otherwise manufactured with frill, binding or pocket	25; 30; 30; 35
Aqua Marine (precious stone)	7½; 10; 10; 10
Araucarias	Free; 15; 15; 20
Architecture, books on	Free
Argentina (pulp)	15; 20; 25; 25
Argols or argals (cream of tartar)	Free
Arlite backing board	15; 22½; 25; 35
Arms, guns and rifles, of a class or kind not made in Canada	5; 10; 27½; 30
Arms, military stores, munitions of war, and other articles the property of the Imperial Government, and to remain the property of such government; articles consigned direct to officers and men of His Majesty's Imperial navy, for their own personal use or consumption, on board their own ships	Free
Arnica, extract of, per gal.	\$5.00; \$10.00; \$10.00; \$10.00
and 30; 30; 30; 30	
Arrowroot, per lb.	Free; 1½c; 1½c; 1½c
Under W.I.T. Treaty (see page 668)	Free
Arsenate of aniline	Free; 17½; 25; 25
Arsenate of lead, in packages not exceeding 3 lbs. each in weight, weight of package to be included in weight for duty	5; 22½; 25; 25
Arsenate of lead, n.o.p.	Free; 7½; 15; 15
Arsenate of soda	Free; 15; 15; 20
Arsenic, sulphide of	Free
Arsenic (arsenous oxide)	Free
Arsenous oxide	Free
Arterial tubes for embalming	Free
Articles, Canadian, returned (see Canadian goods)	Free
Articles for exhibition, etc., under bond to be exported within 3 months	Free
for the personal or official use of Consuls-General who are natives or citizens of the country they represent and who are not engaged in any other business or profession (No S.T.)	Free
Articles for Gov.-General (No S.T.)	Free
for officers and men of Imperial Navy	Free
which enter into the cost of the manufacture of binder twine or twine for harvest binders, and twine for baling farm produce, when imported for such use exclusively by manufacturers who manufacture such twine only (No S.T.)	Free
Articles presented from abroad in recognition of the saving of human life, under regulations by the Minister of National Revenue	Free
Articles of glass, not plate or sheet, designed to be cut or mounted	Free; Free; 10; 22½
Articles of glassware, when imported by manufacturers of silverware to be used in receptacles made of or electroplated with precious metals, or to be equipped with tops made of or electroplated with precious metals in their own factory	Free; Free; 10; 22½
Articles specially designed for the use of the blind, whether for educational, recreational, industrial, personal or other purposes, when for blind persons and imported by, or on the order or certificate of, the Canadian National Institute for the Blind, or other bona fide institution or association for the blind	Free

For explanation of rates, restricted imports and Geneva agreements, see pages 665-672.

Articles and materials which enter into the cost of manufacture of the goods enumerated in tariff items 409, 409a, 409b, 409c, 409d, 409e, 409f, 409g, 409h, 409i, 409j, 409k, 409l, 409m, 409n, 409o, and 439c, when imported for use in the manufacture of the goods enumerated in the aforesaid tariff items, or in the manufacture of parts thereof, under regulations prescribed by the Minister. Free

The tariff items referred to cover all agricultural implements.

Artificial eyes, for human use (no S.T.)..... Free
 Artificial limbs and parts thereof (no S.T.)..... Free
 Artificial limbs, extension shoes (no S.T.)..... Free
 Artificial teeth not mounted and materials for use only in the manufacture thereof..... Free

Artists' and school children's colours. See "Colours".

Artotypes..... 12½; 20; 22½; 22½
 Asbestos (roofing material)..... 15; 22½; 25; 35
 Asbestos, crude..... 15; Free; 25; 25
 Asbestos, not crude, and manufactures of

15; 12½; 22½; 25
 of Empire origin..... Free; 12½; 22½; 25

Asbestos roofing cement..... 15; 20; 22½; 25
 platinized for the mfg of sulphuric acid..... Free

Asbestos, platinized for manufacture of sulphuric acid..... Free

Ash, soda, barilla, per 100 lbs..... 15c.; 25c.; 25c.; 30c.

Ash, pot and -pearl, in 25 lb. packages or more, Free
 pot and pearl, in less than 25 lb. package
 10; 12½; 12½; 15

Ashes, wood..... 15; 20; 25; 25

Asparagus, green..... Free; 10; 27½; 30

For 8 weeks..... 3½c.; —; —
 roots, each..... Free; ¼c.-10%; ¼c.; ¼c.

Asphalt, compositions of..... 15; 20; 25; 25

Asphalt or asphaltum, solid or not..... Free; 10; 10; 10

Asphalt Road Oil for paving purposes..... Free

Asphalt, which is solid at a temperature of 60° Fahrenheit may be allowed entry under item 584b..... Free; 10; 10; 10

Aspirin (under this Trade name prohibited).

Asses for improvement of stock..... Free

Astrakhan skins, not dyed, wholly or partially dressed..... Free

Atomizers (rubber and glass)..... 15; 25-10%; 25; 27½

Augurs, coal (mining machinery)..... 5; 17½; 20; 25

Aurophone, for treating the deaf..... Free

Australian gum..... Free; 10; 10; 15

Automatic feeders (mining machinery)..... Free

Automobile parts, n.o.p., motor vehicles, electric trackless trolley buses or chassis, enumerated in tariff items 438a and 424, not to include wireless receiving sets, die castings, of zinc, electric storage batteries, parts of wood, tires and tubes or parts of which the component material of chief value is rubber:

(1) Brake linings, and clutch facings whether or not including metallic wires or threads:

(a) when made from crude asbestos of Empire origin..... Free; 25; 25; 35

(b) when made from crude asbestos of non-Empire origin..... 15; 25; 25; 35

(2) Automobile and motor vehicle engines, stripped, n.o.p., and complete parts thereof, n.o.p..... Free; 25; 25; 35

(3) Parts, n.o.p. not electro-plated, whether finished or not..... Free; 30; 30; 40

Provided, that parts in chief value of iron or steel which were classified for duty purposes under tariff items 427 or 446a, as of January 1st, 1936, shall be dutiable at..... Free; 25; 25; 40

Automobiles and motor vehicles of all kinds, n.o.p.; chassis for the foregoing; chassis for electric trackless trolley buses.

Free; 17½; 17½; 27½

Provided that machines or other articles mounted on the foregoing or attached thereto for purposes other than for loading or unloading the vehicle shall be valued separately and duty assessed under the tariff items regularly applicable thereto.

Bearings, clutch release; bearings, graphite; bearings, steel or bronze backed, with non-ferrous metal lining; bushings, graphited or oil impregnated; ceramic insulator spark plug cores, not further manufactured than burned and glazed, printed or decorated or not, without fittings; compressors, air; commutator copper segments; commutator insulating end rings; tapered discs of hot rolled steel, with or without centre hole, for disc wheels; distributor rotors and cam assemblies; door bumper shoes; electric wiring terminals, sockets, fittings and connectors and parts thereof, not to include battery terminals; gaskets or any material except cork or felt, composite or not; ignition contact points; keys for shafting; auxiliary driving control kits, designed for attachment to motor vehicles to facilitate their operation by physically disabled persons, and parts thereof; lenses of glass for head, tail, dome, signal and cowl or parking lamps, and for light reflectors; lock washers; piston ring castings in the rough, with or without gates and fins removed; rails of lock seam section, corners, locks and catches, unplated ventilators and parts thereof, the foregoing being of metal other than aluminum, for the manufacture of window sashes for bus bodies; steel bolts or studs, capped with stainless steel; switches for lamps, heaters and defrosters and parts thereof; vacuum control assemblies; vulcanized fibre in sheets, rods, strips and tubing; all of the foregoing when of a class or kind not made in Canada and for use in the manufacture or the repair of the goods enumerated in tariff items 424 and 438a, or for use in the manufacture of parts thereof. Free; Free; Free; 30

Ammeters; arm rests and wheel housing lining of indurated fibre, pressed to shape; axle housings, one piece welded, machined or not; carburetors and parts thereof; chassis frames and steel shapes for the manufacture thereof; cigar and cigarette lighters, whether in combination with a cigarette holder or not, including base, and parts thereof; control ventilator gear box; cylinder lock barrels, with or without sleeves and keys thereof; dash heat indicators and parts thereof; electric gear shift switches and parts thereof; engine speed governor units and parts thereof; fluid couplings, with or without drive plate assemblies, and parts thereof; front axle cross channel king pin support section assembly of steel, in the rough; fuel pumps, vacuum pumps and combinations thereof and parts thereof; gasoline gauges and parts thereof; hinges and parts thereof, finished or not, for bodies; horns and parts thereof; instrument bezel assemblies and parts thereof; instrument board lamps; locks, electric ignition steering gear, transmission, or combinations of such locks, and parts thereof; mouldings of metal, with nails set in position, lead filled or not; oil filters and parts thereof; oil gauges and parts thereof; pipe lines of tubing, rigid or flexible, covered or not, with or without fittings, and tubing therefor, for oil, fuel, air, or liquid for actuating hydraulic brakes; purifiers for air, and parts thereof; purifiers for oil or gasoline and parts thereof, and brackets and fittings thereof; radiator, hood and other grills, assembled or not, and parts thereof, but not polished nor plated, and not to include finish or decorative moulding; radiator ornaments, and hood lift lock ornaments, unplated, and parts thereof; radiator shutter assemblies, automatic; radiator water gauges; radiator shells and parts thereof, not plated nor metal finished in any degree; shackles, bearing spring, and parts thereof; speedometers and parts thereof; spring covers of metal and closing strips or shapes thereof; stampings, body, cowl, hood, fender and instrument board,

of metal in the rough, trimmed or not, but not metal finished in any degree, starter switch assembly and parts thereof; steering wheels, rims and spiders thereof, sun visor blanks of gypsum weatherboard; thermostats and parts thereof; throttle, spark and choke assemblies, including buttons thereof, and parts thereof; tire clamping rings of steel, plated or not; universal joint ball assemblies; voltage control regulators; windshield wipers and parts thereof; all of the foregoing when of a class or kind not made in Canada and for use in the manufacture or the repair of the goods enumerated in tariff items 424 and 438a or for use in the manufacture of parts thereof.

Free; 20; 20; 30

- (1) Provided, that if the above articles are imported for use as original equipment by a manufacturer of automobiles, (having a seating capacity of not more than ten persons each) enumerated in tariff item 438a, whose total factory output during the year in which importation is sought does not exceed fifteen thousand complete automobiles, (having a seating capacity for not more than ten persons each), and provided that not less than forty per centum of the factory cost of production of such automobiles, not to include duties and taxes, is incurred in the British Empire, the rates of duty under this item shall be.

Free; Free; Free; 25

- (2) Provided, that if the above articles are imported for use as original equipment by a manufacturer of automobiles, (having a seating capacity for not more than ten persons each) enumerated in tariff item 438a whose total factory output during the year in which importation is sought, exceeds fifteen thousand complete automobiles, (having a seating capacity for not more than ten persons each), and provided that not less than 50 per centum of the factory cost of production of such automobiles, not to include duties and taxes, is incurred in the British Empire, the rates of duty under this item shall be

Free; Free; Free; 25

- (3) Provided, that if the above articles are imported for use as original equipment by a manufacturer of automobiles (having a seating capacity for more than ten persons each), motor vehicles, electric trackless trolley buses or chassis enumerated in tariff items 438a and 424, and provided that not less than forty per centum of the factory cost of production of such automobiles, motor vehicles, electric trackless trolley buses or chassis, not to include duties and taxes, is incurred in the British Empire, the rates of duty under this item shall be

Free; Free; Free; 25

- (4) Provided that the Governor in Council may make such regulations, if any, as are deemed necessary for carrying out the provisions of this item.

Front and rear axles; brakes; clutches; internal combustion engines; steering gears; magnetos; rims for pneumatic tires larger than thirty inches by five inches; transmission assemblies; hydraulic or fluid couplings and torque converters; drive shafts; universal joints; steel road wheels; and parts of the foregoing, when of a class or kind not made in Canada, and imported by manufacturers of the goods enumerated in tariff items 424 and 438a for use only in the manufacture of motor trucks, motor buses and electric trackless trolley buses, or for the manufacture of chassis for the same. Free; 17½; 17½; 27½

- (1) Provided that if the above articles are imported for use as original equipment for motor trucks, motor buses and electric trackless trolley buses, or for chassis for the same, by a manufacturer of the goods enumerated in tariff items 424 and 438a.

and provided also that during the year during which importation is sought, not less than forty per centum of the factory cost of production of such motor vehicles and chassis thereof, not to include duties and taxes, is incurred in the British Empire, the rates of duty under this item shall be.

Free; 7½; 7½; 27½

- (2) Provided that the Governor in Council may make such regulations, if any, as are deemed necessary for carrying out the provisions of this item.

Automobile parts—

Bottom body cross members and steel shapes for the manufacture thereof; bumpers, front and rear, and parts thereof, including spring steel bumper plates; casket tables or platforms for hearses; destination and route sign assemblies, illuminated or not, and parts thereof; direction signals, illuminated or not; door and step mechanism, hand, vacuum or air operated, and parts thereof; door locks and catches and parts thereof; electric switches, buzzers, bells, push buttons, fuse assemblies and parts thereof; forward drive control conversion assemblies and parts thereof; lamps of all kinds, illuminating and indicating, including sockets, flanges, terminals, glassware, lenses and gaskets thereof, assembled or not, but not to include lamp bulbs; metal stampings, oiled and primed or not, and assemblies thereof; rubber fenders; seat operating mechanisms; ventilators, including motor driven fan type, and grills, and parts thereof; window operating mechanisms; all of the foregoing when imported, to be used only in the manufacture of motor truck bodies, motor bus bodies, electric trackless trolley bus bodies, motor ambulances and hearses. Free; Free; Free; 20

Automobile boiler parts of iron or steel.

Free; 25; 25; 35
brass parts, n.o.p. Free; 30-10%; 30; 40
bodies steel, unfinished, n.o.p. Free; 25; 30; 40
mats rubber 20 22½ 30 35
tires. 22½ 25 30 35

Automobiles imported or exported for touring, see page 769.

Avacados or alligator pears. Free
Awnings and tents of cotton. 25; 30; 30; 35
per lb. —; 1½; 4c.
tents of silk. 27½; 30; 30; 45
and per sq. —; 7c; 7c; 7c
axes. 10; 15; 15; 20
axle grease. 12½; 17½; 17½; 20
Axles and Axle blanks and parts thereof, of iron or steel:
A. For railway vehicles, including locomotives and tenders. 7½; 22½; 27½; 30
B. For other vehicles. 22½; 22½; 30; 35
C. n.o.p. 20; 22½; 27½; 30

B

Habbitt metal in blocks, bars, plates and sheets. 10; 20; 20; 20
Babcock milk testers. 7½; 17½; 25; 30
Bacteria Culture Nitro. Free; 5; 7½; 10
Bacteriological products, or serum for subcutaneous injections. Free
Badges. 22½; 27½; 30; 45
Badges, war veterans' (no sales tax) (if presented and not for sale). Free
Bagatelle and other game tables or boards. 17½; 22½; 30; 35
Baggage, travellers', under regulations prescribed by the Minister of National Revenue (no S.T.). Free
Baggage, travellers', for goods brought back by travellers admitted free, see page 772 under "Travellers' Baggage."
Bagpipes of a class or kind not made in Canada. Free; 35; 30; 35
Bags, carpet, and tool, n.o.p. 12½; 22½; 22½; 40; 40
chatelaine. frames for not more than ten inches in width, clasps and fasteners (not to include slide or hookless fasteners) when imported by manufacturers of purses, chat-

elaine bags or reticules for use exclusively in the manufacture of purses, chatelaine bags or reticules, in their own factories under regulations prescribed by the Minister; parts of the foregoing.....	Free; 12½; 17½; 20
containing grain.....	15; 17½; 17½; 20
containing peanuts.....	Free
containing rice.....	Free
containing salt.....	Free; 25; 25; 25
cotton, seamless or not.....	25; 27½; 20; 35
per lb. —; —; 3½c.; 4c.	
cotton, made up by the use of the needle.....	25; 27½; 30; 35
General Rate per lb. 4c.	
in which cement or lime is imported according to material	
(Bags containing cement to be included in weight for duty also.)	
game.....	10; 22½; 27½; 30
golf (cotton and leather).....	15; 30; 40; 40
hemp, linen or jute.....	15; 17½; 17½; 20
jute, when coverings for goods subject to sp. duty or free, as corn, barley, etc.....	Free
paper, printed or not.....	15; 22½; 30; 35
Bait, fishing, sportsmen's.....	Free; 20; 25; 30
Bakelite bulbs, used in connection with lightning arresters to be placed on top of a spire or pole on house, barns, etc.....	15; 20; 25; 25
Bakery machinery and apparatus.....	10; 15; 27½; 35
Baking ovens, electric, being less than 50% plated on the surface.....	15; 22½; 25; 30
Coal or wood.....	15; 22½; 25; 30
Gas.....	15; 22½; 25; 30
Oil.....	15; 22½; 25; 30
n.o.p.....	15; 22½; 25; 30
Baking powder, the weight of the package to be included in the weight for duty, per lb.	4c.; 5c.; 5c.; 6c.
Balata, crude, unmanufactured.....	Free; 10; 10; 10
Ball and roller bearings.....	Free; 17½; 27½; 35
Ball bearings; sheet, hoop bands or strip, when imported by manufacturers for use only in the manufacture of ball bearings, when imported by manufacturers of such ball bearings in their own factories.....	Free; Free; Free; 5
Balls, bagatelle.....	17½; 30; 30; 35
billiard.....	17½; 30; 30; 35
celluloid, moulded but not finished (see celluloid).....	Free
ping-pong.....	17½; 30; 30; 35
rubber used in sports game.....	20; 30; 30; 35
steel for gas buoys, etc.....	Free
steel, adapted for use on bearings of machinery and vehicles.....	Free; 7½; 7½; 10
Balopticons, for scientific use. Value not less than \$25.....	Free
Balsams, crude, drugs.....	Free
Balsams, n.o.p.....	Free; 17½; 25; 25
Bamboo, manufactures of, n.o.p.....	17½; 20; 22½; 25
furniture.....	15; 32½; 37½; 45
split.....	Free; 10; 10; 10
Bamboo reeds for walking sticks, etc. (see cane). Free	
Bamboo, sunshade sticks or handles made from.....	Free; 5; 5; 20
Bamboos, unmanufactured (see cane).....	Free
Banana oil.....	15; 20; 25; 25
Bananas (Item 98), when imported from the place of growth by ship, direct to a Canadian port, per stem or bunch.....	Free; 50c; 50c; 50c
Bananas (Item 98a), n.o.p., per stem or bunch.....	Free
Bananas, dried or evaporated per lb. Free; ½c; ½c; ½c	
Exempt from Special Excise Tax.	
Bandages, artificial silk web.....	25; 35-10%; 35; 50
and per oz. —; 5c.-10%; 5c.; 7c.	
cotton, sewn.....	25; 30; 30; 35
General Rate per lb. 4c	
flannel.....	30; 40; 40; 40
and per lb. —; 32½c.; 32½c.; 35c.	
rubber (See rubber m't'rs.).....	15; 22½; 22½; 27½
suspensory.....	10; 20; 25; 35
Bank notes, bonds, bills of exchange, cheques, promissory notes, drafts and all similar work, unsigned, and cards or other commercial blank forms printed or lithographed, or printed from steel or copper or other plates, and other printed matter, n.o.p.....	17½; 22½; 32½; 35
Banks, coin, nickel or silver plated. 17½; 30; 33½; 45	
iron or steel.....	10; 25; 27½; 35
Barbed fencing wire.....	Free; 10; 10; 10
Barberry gum.....	Free; 10; 10; 15
Barbers' stands.....	15; 32½; 37½; 45
Bark (soap), ground.....	Free; 17½; 25; 25
Barks, crude drugs, n.o.p.....	Free
Barks, dyeing or tanning (no S.T.).....	Free
Barley damaged by water in transit (on appraised value).....	15; 22½; 22½; 25
Barley flour (no S.T.).....	20; 27½; 27½; 30
Barley, n.o.p., per bus. (no S.T.).....	Free; 7½c; 22½c; 25c
Barley, pot, pearl, rolled, roasted or ground, (no S.T.).....	20; 27½; 27½; 30
Barometers.....	7½; 17½-10%; 25; 30
Barometers, aneroid.....	Free; 10; 10; 15
Barrels containing corn flour.....	17½; 20; 22½; 25
containing linseed oil.....	17½; 20; 22½; 25
containing petroleum, carrying a specific duty.....	17½; 20; 22½; 25
containing pork, beef or petroleum.....	17½; 20; 22½; 25
containing apples, wheat flour or cornmeal and beer.....	Free
containing salt.....	Free; 25; 25; 25
steel.....	10; 25; 27½; 35
wooden, n.o.p.....	17½; 20; 22½; 25
Barrettes, celluloid.....	10; 25; 32½; 40
Bars, copper, unmanufactured, not less than 6ft. long.....	5; 10; 10; 10
Bars, finger, cold rolled, reinforced.....	17½; 27½; 27½; 30
Bars, glass.....	10; 17½; 20; 22½
Bars, railway (see rails), per ton.....	\$4.50; \$6.00; \$6.00; \$7.00
steel, grooved (or girders) for electric railway uses, weighing not less than 75 lbs per lineal yard, punched, drilled or not, of shapes and lengths not made in Canada, per ton.....	Free; \$7.00; \$7.00; \$7.00
Bars and rods, of iron or steel; billets of iron or steel, weighing less than 60 lbs. per lineal yard:	
A. Not further processed than hot rolled, n.o.p. per ton.....	\$4.25; \$7.00; \$7.00; \$7.00
B. Not further processed than hammered or pressed, n.o.p.....	10; 25; 25; 30
C. Cold rolled, reeled, turned or ground, n.o.p.....	10; 20; 25; 30
D. Hot rolled, valued at not less than 4c. per lb., n.o.p.....	Free; 12½; 12½; 15
Bars or rods of iron or steel hot rolled, viz.: Rounds over 4½ inches in diameter, and squares over 4 inches, per ton Free; \$6.00; \$7.00; \$7.00	
Baryta coated photographic paper.....	Free; 15; 15; 15
Barytes, crude.....	Free; 25; 25; 25
Baseball bats—billets of wood, not further manufactured than rough turned to dowel form, when imported by manufacturers of baseball bats for use exclusively in the manufacture of baseball bats in their own factories.....	Free; 10, 10, 10
Base dampers, piano, parts to manufacture (see piano materials).....	Free
Base, organic coal tar.....	15; 20; 25; 25
Bases for stereotypes, electrotypes and celluloids, composed wholly or in part of metal or celluloid, n.o.p. per sq. inch.....	½c; ½c; ½c; ½c
Bases for stereotypes, etc., for books, etc., (see stereotypes).....	Free
Bases or salts of thorium or of cerium, not including natural minerals, for use in the manufacture of incandescent gas mantles, when imported by manufacturers of such mantles or of stockings for such mantles.....	Free
Basins, earthenware, stone cement, clay or other material, n.o.p.....	15; 25; 35; 35
Baskets of all kinds, n.o.p.....	12½; 22½; 30; 40
Baskets, waste paper, made of paper.....	20; 25; 32½; 35
Baskets, wire.....	10; 25; 27½; 35
Basinets with wire mattress.....	15; 32½; 37½; 45
Bath and bath tubs, iron or steel.....	5; 20; 25; 35
Bath tub stampings of metal.....	Free; 10; 10; 25
Baths of earthenware, stone or cement, clay or other material, n.o.p.....	20; 25; 32½; 35

For explanation of rates, restricted imports and Geneva agreements, see pages 665-672.

Bath brick.....	12½; 22½; 25; 27½
Batteries, electric and galvanic.....	15; 22½; 25; 27½
Complete parts of, for use in the manufacture of batteries for the car-telephone sets and similar appliances provided for in tariff item 482.....	Free
Batteries, storage electric, composed of plates measuring not less than eleven inches by fourteen inches and not less than three quarters of an inch in thickness, and complete parts thereof.....	Free; 20; 25; 27½
Battery jars of glass and articles of hard rubber used in the M'fg of storage batteries.....	12½; 20; 20; 20
Battery jars of glass.....	15; 27½; 30; 32½
zincs.....	15; 25; 25; 27½
Batting and bats, wholly of cotton, n.o.p.....	12½; 22½; 22½; 25
Batting and bats of vegetable fibre, n.o.p.....	12½; 22½; 22½; 25
Bats and plate setters when used in the manufacture of ceramic products.....	Free
Bay oil (see Essential).....	Free; 7½; 7½; 7½
Bayonets.....	10; 22½; 27½; 30
Bay rum, perfumed spirits, cologne and lavender waters, hair, tooth and skin washes and other toilet preparations containing spirits of any kind, 4 oz. bottles, or less.....	30; 90; 90; 90
alcoholic perfumes and perfumed spirits in bottles containing not more than 4 oz. each.....	—; 90-33.33%; —; —
Over 4-oz. bottles, per gal. \$5.00; \$5.00; \$5.00 \$5.00 and.....	40; 40; 40; 40
Beacons, gas, materials for.....	Free
Bead ornaments.....	20; 27½-10%; 27½; 30
necklets, glass.....	25; 35; 37½; 45
Beaded braids and trimmings.....	22½; 32½; 32½; 35
Beads, gold and composition, pearl strung n.e.s., according to material.....	25; 35; 37½; 45
not permanently strung.....	7½; 10; 10; 10
prayer, according to material.....	Free
Bean meal, locust and tonquin.....	Free
Bean oil, soya, for use in manufacture of varnish.....	15; 20; 25; 25
crude drugs, n.o.p.....	Free
canned, baked, per lb.....	Free; 1½c.; 2c.; 3c.
weight of the container to be included in the weight for duty.....	Free; 1½c.; 1½c.; 2c.
grain, per lb.....	Free; 1½c.; 1½c.; 2c.
for dyeing or tanning, in a crude state.....	Free
n.o.p., per lb.....	Free; 1½c.; 1½c.; 2c.
seed, from United Kingdom.....	Free
Beans, lima, dried.....	Free; ½c.; 1½c.; 2c.
Beans, soya n.o.p., per lb.....	Free; ½c.; 1½c.; 2c.
vanilla, crude only.....	Free; 5; 10; 10
cocos bean not roasted, crushed or ground per 100 lbs.....	Free; \$1.50; \$1.50; \$3.00
from W.I. Islands (see treaty, page 668).....	Free
Beef, fluid, not medicated.....	10; 30; 30; 35
From Australia and New Zealand (see p. 669) 10c. in glass jars.....	15; 30; 30; 35
Australian and New Zealand Treaty.....	15
Beef tongue, moulded, cooked.....	15; 30; 30; 35
Australian and New Zealand Treaty.....	15
Beef suet, refined.....	Free; 17½; 17½; 20
Australian and New Zealand Treaty.....	Free
Beef suet, shredded.....	15; 20; 25; 25
Beef and veal, fresh, per lb.....	4c.; 6c.; 6c.; 8c.
Australian and New Zealand Treaty per lb. 3c. Beef and veal, edible off of per lb.....	—; 4c.; —; —
Beer in bottles (see p. 663).....	provided that six quart bottles or twelve pint bottles shall be held to contain one gal. per gal.....
15c.; 50c.; 50c.; 50c. and in addition thereto under all tariffs 30c gal.....	in casks (see p. 663) per gal.....
25c.; 35c.; 35c.; 35c. and in addition thereto under all tariffs 30c gal.....	Beer Coloring.....
15; 20; 25; 25	Bees (No S.T.).....
Free	Beeswax, unrefined.....
Free	Exempt from Special Excise Tax.....
Beeswax comb foundation.....	15; 15; 20; 20
Beeswax, n.o.p.....	15; —; —; —
Beets for the manufacture of sugar, Free.....	27½; 27½; 30
Beet refuse or waste.....	15; 20; 25; 25
(no S.T. on beet pulp dried).....	Bells and gongs, n.o.p.....
20; 20; 25; 30	altar.....
Free	electric.....
20; 20; 25; 30	for churches (no S.T.).....
Free	for convents.....
20; 27½-10%; 25; 30	Belt pulleys for power transmission 15; 25; 25; 27½
Belt pulleys, pressed steel for power transmission, unfinished parts and interchangeable bushings.....	Free; 20; 25; 27½
Free; 20; 25; 27½	Belting, balata.....
15; 20; 20; 27½	leather further finished than tanned, in butts or bends.....
7½; 17½; 27½; 27½	Belting for machinery, n.o.p.....
15; 20; 25; 27½	cotton, for machinery.....
15; 20; 25; 27½	of leather.....
10; 22½; 30; 35	n.o.p.....
7½; 20; 25; 27½	Belts, cartridge, of any material.....
10; 22½; 27½; 30	all other kinds, n.o.p.....
22½; 27½; 30; 45	electric, not silk.....
22½; 30; 30; 45	silk.....
22½; 30; 30; 45	surgical.....
22½; 30; 30; 45	Benzine ethyl for use in Canadian manufacture.....
Free	Benzoate sodium.....
Free; 17½; 25; 25	Benzol, coal tar, when imported by refiners of crude petroleum, for use exclusively in blending with gasoline wholly produced in Canada.....
—; 10; —; —	Benzol, lighter than .8236 specific gravity at 60° temperature, per gal.....
¾c.; 1c.; 1c.; 2c	Benzylacetate.....
Free; 17½; 25; 25	Bequest, articles left by (see apparel) (no S.T.).....
Free	Berets, of wool, knitted and fulled.....
22½; 22½; 30; 35	and per doz. —; 50c.; 65c.; 65c.
Berets, n.o.p., under such regulation as the Minister may prescribe.....	22½; 27½; 30; 35
Berries, crude drugs, n.o.p. (see drugs).....	Free
ground or powdered.....	15; 20; 25; 25
dyeing or tanning (see dyeing articles).....	Free
Beta nepthol, resorcin.....	10; 25; 27½; 35
Betz hot air apparatus.....	10; 25; 27½; 35
Bevels, machinists and metal workers.....	Free; 10; 10; 15
n.o.p.....	according to material
Beverages in the manufacture of which malt, rice or corn is used, when containing not more than 2½% of proof spirit.....	25; 40; 40; 40
"Bible in Picture".....	Free; 10; 10; 10
Bible (Dr. Parker's).....	Free; 10; 10; 10
Bibles (no sales tax).....	Free
Bicarbonate of Soda.....	Free; 12½; 25; 25
Bichloride of tin.....	Free; 10; 10; 10
Bichromate of soda.....	Free; 12½; 15; 20
Bicycle rim strips of maple not further manufactured than bent to shape and jointed.....	Free; 12½; 12½; 15
Free; 12½; 12½; 15	Bicycle, settlers' (see settlers' effects).....
Free	rims of wood.....
17½; 20; 22½; 25	saddles.....
according to material	tires.....
22½; 25; 30; 35	Bicycles and tricycles, n.o.p.....
20; 25; 27½; 30	articles of iron or steel, used in the M'fg of, if wholly or in part, nickel or electroplated imported for use in manufacture of bicycles in their own factory.....
10; 22½; 27½; 30	Billiard cloth, wool.....
Free; 35; 35; 40	per lb. —; 30c; 30c; 35c
wholly of cotton.....	Free; 27½; 27½; 32½
per lb. —; 3½c; 3½c; 4c	Billiard tables, with or without pockets. 17½; 30; 30; 35
Binder Twine, (see Twine) (no S.T.).....	Free
Binotrolol of ammonia, used in the manufacture of explosives.....	Free
Binoculars, n.o.p.....	7½; 17½; 25; 30
Biological products, animal or vegetable, n.o.p., for parenteral administration in the diagnosis or treatment of diseases of man, when manufactured under license of the Department of Pensions and National Health under regulations prescribed by the Food and Drugs Act; and biological products, animal or vegetable, n.o.p., for parenteral administration in the diagnosis or treatment of diseases of animals	

For explanation of rates, restricted imports and Geneva agreements, see pages 665-672.

or poultry, when imported under permit of the veterinary director general.....	Free	Blood, dried.....	5; 7½; 7½; 10
Bird baths (glass).....	10; 17½; 20; 22½	Blotters, enamelled, illustrated with space for printing.....	20; 22½; 32½; 35
Birds, canary, living.....	Free; 20; 20; 25	Blotters faced with celluloid for advertising per lb. (see advertising).....	5c.; 10c.; 12½c.; 15c.
Bird's egg powder (see med. prep.) dry.....	17½; 20; 25; 25	But not less than —; 25; 27½; 35	
Birds, skins of (taxidermic).....	Free	printed but not illustrated.....	20; 22½; 32½; 35
Biscola (lard substitute) per lbs.....	1½; 1½; 1½; 2	Blotting paper.....	15; 22½; 25; 35
New Zealand Treaty.....	Free	Blotting paper, n.o.p., advertising, per lb.....	5c.; 10c.; 12½c.; 15c.
Biscuits, and bread, diabetic, under regulations of the Department of Health.....	Free; 7½; 7½; 10	But not less than —; 25; 27½; 35	
Biscuits, not sweetened.....	12½; 17½; 22½; 25	Blowers of iron or steel of a class or kind not made in Canada, for the use in the smelting of ores, or in the reduction, separation or refining of metals.....	Free
sweetened.....	20; 25; 30; 30	Blowers and exhausters, iron or steel, operated by mechanical power.....	10; 25; 27½; 35
shredded wheat, in packages not exceeding 25 lbs.....	20; 25; 27½; 27½	Blowing engines, blast furnace.....	Free
over 25 lbs.....	15; 15; 17½; 20	Blue, ultramarine, dry or in pulp.....	Free; 10; 10; 10
Biscuits, sweetened or unsweetened, valued at not less than 20 cents per pound, wholesale, f.o.b., at any port in the United Kingdom, said value to be based on the net weight and to include the value of the usual retail package.....	Free; 20; 30; 30	Blue vitriol, sulphate of copper.....	Free; 10; 10; 10
Bismuth metallic, natural.....	Free	soluble (dry color).....	12½; 20; 20; 22½
Bison, live (no S.T.).....	Free	Blueing, laundry.....	12½; 20; 20; 22½
Bisto (see medicinal preparations).....	17½; 20; 25; 25	Blueprints, engineers blueprints, plans or drawings of machines and plant equipment, plant layouts, foundations for machinery and other plant equipment, structural supports and towers and similar outside structures, dams, spillways and other hydro construction, wiring, piping, platforms, ladders, stairs, etc., not to include office or other buildings.....	Free; —; —; —
Bisulphate of soda.....	Free; 20; 20; 20	Blueprints, standard.....	12½; 20; 22½; 22½
Bisulphate of soda.....	Free; 15; 15; 20	structural—same rate but appraised value applies to structural only.	
Bisulphite of Lime.....	Free; 17½; 25; 25	Value appraised at 3% of cost of structure	
Bits, tools.....	10; 27½; 35; 35	Board, felt.....	15; 22½; 25; 35
Bits, machine imported separately.....	10; 27½; 35; 35	beaver.....	15; 22½; 25; 35
Bitters, n.o.p. (see medicinal preparations) Angostura, tifa, Biseri, etc., of strength of proof (see alcohol, ethyl), per gal.....	\$5.00; \$10.00; \$10.00; \$10.00	Board, paperboard or fibreboard, single ply, not coated or impregnated, in rolls containing not less than five hundred square feet, when imported by manufacturers of impregnated socklining base, innersoling, wetting, or similar materials, for use only in the manufacture of such materials in their own factories.....	Free; 7½; 10; 25
Vermuth, not over 40% proof.....	.80; 80; 80; 80	Boards, planks and deals, sawn, planed or dressed on one or both sides, when the edges thereof are jointed or tongued and grooved.....	10; 10; 22½; 25
Vermuth, over 40% proof.....	\$5.00; \$10.00; \$10.00; \$10.00	Boards, sawn, etc., dressed on one side only (see planks, etc.).....	Free
Blackboards, solid, of slate or paper composition.....	Free; 10; 10; 25	sawn, or split only (see planks).....	Free
Blackboards of glass.....	Free; 20; 20; 25	Boats (see vessels).....	15; 25; 25; 25
Blacking, shoe.....	12½; 22½; 25; 27½	Boats and material used in the manufacture of for the Fisheries (no S.T.).....	15; 22½; 22½; 25
shoe, containing over 40% proof spirit, per gal.....	\$5.00; \$10.00; \$10.00; \$10.00	sail for.....	15; 22½; 22½; 25
Black lead (plumbago m'f'g.).....	15; 22½; 22½; 25	Hobbinet, plain white cotton in the web.....	Free; 12½; 25; 25
Bladders.....	15; 20; 25; 25	Hobbinet, n.o.p.....	17½; 22½; 32½; 35
Blanc fixe.....	Free; 10; 10; 10	Hobbinet embroideries, lace, nets, nettings.....	20; 27½-20%; 27½; 30
Blanketing and lapping, and discs or mills for engraving copper rollers, when imported by cotton manufacturers, calico printers, and wall paper manufacturers, for use in their own factories only.....	Free	wholly of cotton.....	per lb. —; 3c-20%; 3½; 4c
Blankets, horse, shaped.....	20; 30; 30; 30	Hobbins and shuttles for sewing machines.....	5; 15; 15; 25
per lb 5c; 25; 25c; 30c		Hobbinet for textile mills.....	5; 15; 15; 25
Blankets, household, wholly of cotton, not to include automobile or steamer rugs nor similar articles.....	20; 17½; 30; 35	Boilers, n.o.p.....	15; 25; 25; 30
per lb 5c; 50c; 25c; 30c		engines, gasoline (see portable engines).....	15; 25; 25; 30
From New Zealand.....	20	for hot water heating.....	10; 25; 27½; 35
Blankets, household, of any material, n.o.p.....	20; 25; 30; 35	locomotive.....	15; 25; 25; 30
per lb 5c; 20c; 25c; 30c		wash, tin with copper bottoms.....	20; 27½-10%; 27½; 30
Blankets, stereotypers, typecasters and press blankets used in covering cylinder or rotary printing presses of a class or kind not made in Canada.....	Free; 5; 5; 10	Bolsters and pillows.....	15; 27½; 37½; 45
for press (rubber coated).....	Free; 5; 5; 10	Bolt and blanks, iron or steel.....	7½; 17½; 20; 25
Blank forms, commercial, etc.....	22½; 22½; 32½; 35	per 100 lbs. 25c.; 50c.; 50c.; 75c.	
Blight dust (insecticide) (see med. prep.).....	20; 27½; 40; 40	Bolts, handle, heading, stave and shingle, n.o.p.....	Free
Blight dust, dry.....	17½; 20; 25; 25	heading, and stave of poplar.....	15; 17½; 17½; 20
Blind, articles for, see "Articles", "Books", rollers, window.....	15; 25; 25; 30	of bronze.....	20; 27½-10%; 25; 30
Blinds, other.....	according to material	Bonds unsigned.....	22½; 27½; 32½; 35
of wood, metal or other material, not textile or paper.....	Free; 30; 30; 30	Bone, cuttle-fish.....	Free
Bloater paste.....	17½; 27½; 27½; 30	black and bone pitch, crude.....	Free
Blocks, earthenware or stone, for mosaic flooring.....	15; 27½; 27½; 30	dust, charred bone and bone ash.....	Free
hub, last, wagon, car and gun, and all like blocks or sticks, rough hewn, or sawn only.....	Free	manufactures of, n.o.p.....	15; 20; 25; 25
ten pin, of wood in the rough when imported by the manufacturers of ten pins.....	5; 7½; 7½; 10	Bones, crude.....	Free
terra cotta for facing exterior of buildings.....	12½; 15; 20; 22½	Bonnets, n.o.p., under such regulations as the Minister may prescribe.....	22½; 27½; 30; 35
Blood Albumen.....	Free; 10; 10; 10	Bookbinders' cloth; see "cloth"	
From New Zealand.....	Free		

For explanation of rates, restricted imports and Geneva agreements, see pages 665-672.

Bookkeeping calculating and invoicing machines and complete parts thereof, n.o.p. Free; 10; 20; 25	boots and shoes. 15; 20; 22½; 25
Book prospectuses. 22½; 22½; 32½; 35	per lb. —; 3; 3¼; 4c
Books, viz.: bibles, prayer books, psalm and hymn books, religious tracts and Sunday school lesson pictures (no S.T.) Free	pegged or wire fastened, with unstitched soles close edged. 15; 25; 25; 35
Books, blank, account books. 20; 22½; 32½; 35	shoes, slippers and insoles of any material, n.o.p. 20; 30; 35; 40
dialogue and recitation, paper covered Free; 22½; 22½; 25	horse. 17½; 22½; 27½; 30
donations of, for charitable purposes (no S.T.) Free	rubber. Free; 22½; 22½; 25
Books, embossed, and grooved cards for the blind; and books for the instruction of the deaf and dumb and blind; maps and charts for the use of schools for the blind. Free	sheep, so called. 15; 25; 25; 35
left by bequest (no sales tax) Free	Boracic acid in packages not less than 25 lbs. Free
Books, fly, and parts thereof. 15; 22½; 40; 40	Boracic acid, n.o.p. 15; 20; 25; 25
Books, viz.: Novels or works of fiction, or literature of a similar character, unbound or paper bound or in sheets, but not to include Christmas Annuals, or publications commonly known as juvenile and toy books. Free; 10; 10; 25	Borax flakes. Free
Books, pamphlets and charts, printed or published by any government abroad; official financial and business reports and statements issued by companies or associations abroad; books, pamphlets and reports, for the promotion of religion, medicine and surgery, the fine arts, law, science, technical training, and the study of languages, not including dictionaries. Scripture and prayer cards, and religious pictures and mottoes, not to include frames; books, bound or unbound, which have been actually printed and manufactured more than twelve years; manuscripts; insurance maps; freight rates, passenger rates and timetables issued by transportation companies abroad and relating to transportation outside of Canada, in book or in pamphlet form. Free	Borax in packages not less than 25 lbs. Free
Books which are included in the curriculum of any university, college or school in Canada for use as text books or as works of reference, not to include dictionaries; printed books, pamphlets and cards for use in schools to test the degree of intelligence of pupils; all books for bona fide libraries, and being the property of the organized authorities of such libraries and not in any case the property of individuals or business concerns, under such regulations as may be prescribed by the Minister; directories for free reference libraries; books received from free lending libraries abroad, subject to return under Customs supervision within sixty days. Free	Boraxette (welding compound). 15; 20; 25; 25
(Text books authorized by the Department of Education of any province of Canada take no S.T.)	Bort, or diamond dust or black for borers (no S.T.) Free
Books, periodicals and pamphlets, or parts thereof, printed, bound, unbound, or in sheets, (not to include blank account books, copy books, or books to be written or drawn upon) in any other than the English language. Free	Bottle filling machine. 10; 25; 27½; 35
pocket 15; 30; 30; 40	Bottle tops (viscose) 15; 20; 25; 25
price, per lb. (see adv. matter) 5c.; 10c.; 12½c.; 15c.	Bottles, milk (glass). 15; 22½; 30; 32½
Not less than —; 25; 27½; 35	Bottles, n.o.p. 15; 22½; 30; 32½
printed in any three or more languages Free; 10; 10; 10	Bottles and tubes other than rubber, bail bands, labels, corks, stoppers or other closures, for use with bottles; whether or not assembled into units partially filled with anti-coagulating solutions or not; filters, drop counters, clamps; all of the foregoing when imported to be used exclusively for the collection, preparation, storage, transportation or administration of human blood (whether whole or in the form of liquid or dry serum or plasma); component materials to be used exclusively in making the foregoing articles or anti-coagulating solutions. Free
printed or manufactured more than 12 years. Free	Bottles or cylinders of steel for use as high pressure containers for gas. Free; 20; 20; 25
printed, periodicals and pamphlets, or parts thereof, n.o.p.—not to include blank account books, copy books, or books to be written or drawn upon. Free; 10; 10; 10	Bowls, steel, for cream separators. Free
Books, of New Zealand origin. Free	Boxes, paper, empty, plain. 1c, 1c, 1½c, 1½c
Books, song, without music, and showing price of song set to music, per lb. 5c.; 12½c.; 12½; 15c.	but not less than —; 25; 30; 35
And not less than —; 27½; 27½; 35	artists' colors, made of tin. 15; 25; 27½; 30
song, or pamphlets, words without music Free; 10; 10; 10	decorated burnt wood. 15; 30; 40; 40
Boot protectors, castings for heels of boots, 15; 22½; 22½; 27½	Boxes for jewels, puff boxes, hat boxes 12½; 22½; 40; 40;
especially constructed or appliance made to order for a person having a crippled or deformed foot or ankle. Free	paper, miniature suit cases and travelling bags. 20; 22½; 32½; 35
Bootees, knitted wool. 20; 35; 35; 45	Bracelets. 25; 35; 37½; 45
and per lb. —; 25c.; 25c.; 30c.	Braces, suspenders and finished parts 15; 22½; 30; 35
Boots and shoes, cotton braided lockstitch thread imported for the manufacture of	Braces, tools. According to material

For explanation of rates, restricted imports and Geneva agreements, see pages 665-672.

cups for shells and cartridges (see cups).....	Free
flanges and brass whitened spring wire (see piano material).....	Free
manufactures of, n.o.p.....	20; 20; 25; 30
nails and tacks.....	20; 20; 25; 30
old and scrap.....	5; 10; 10; 10
patterns, not being models.....	20; 20; 25; 30
in plates, sheets or strips, not polished, or planished or coated.....	5; 10; 10; 15
ribs, runners and rods, etc., for umbrellas.....	Free; 5; 5; 20
screws, n.o.p.....	22½; 30; 30; 35
trimmings for bedsteads and carriage rails (see iron tubing).....	Free
tubing, in lengths of not less than six feet and not polished, bent or otherwise manufactured.....	5; 10; 10; 10
wire, plain.....	10; 30; 30; 35
wire cloth or woven wire.....	17½; 22½; 22½; 25
wire for boots and shoes (see wire).....	Free
Brattice cloth, woven fabric of vegetable fibre, coated or impregnated, imported exclusively as "brattice cloth" in underground mining operations.....	Free; 10; 10; 12½
Bread, passover (no sales tax).....	15; 15; 17½; 20
Bread, Passover, is usually allowed free entry during passover period and for a certain time preceding it.	
Breadstuffs, grain flour and meal of all kinds, dutiable, when damaged by water in transit or prior to importation into Canada.	
Exempt from Sales Tax.	
Baker's (no sales tax).....	15; 22½; 22½; 25
Breads, sweetened, per lb.....	½c. and 15; 30; 35; 35
Brewers' pitch (refined).....	15; 20; 25; 25
Brick, fire, containing not less than ninety per cent of silica; magnesite fire brick or chrome fire brick, other fire brick valued at not less than one hundred dollars per one thousand, rectangular shaped, the dimensions of each not to exceed one hundred and twenty-five cubic inches, for use exclusively in the construction or repair of a furnace, kiln or other equipment of a manufacturing establishment (no S.T.).....	Free
Brick, fire, n.o.p., for use exclusively in the construction or repair of a furnace, kiln or other equipment of a manufacturing establishment of a class or kind not made in Canada (no S.T.).....	Free; Free; Free, 15
fire, n.o.p.....	5; 15; 15; 22½
for building and paving.....	12½; 15; 20; 22½
General Rate per ton \$1.00	
bath.....	12½; 25-10%; 25; 27½
pumice.....	15; 20; 25; 25
Bridges, international, material for (see materials).....	Free
Brillo, steel wool with soap.....	Free; 15; 15; 20
Brime or chalkstone, per 100 lbs. Free; 11c; 11c; 12½c	
Brimstone, crude or in roll or flour.....	Free
Briquettes made from coal screenings	
made from slack coal, coke, and tar. 15; 20; 25; 25	
Bristles.....	Free
British gum and dextrine dry.....	5; 7½; 7½; 10
Broadcast seeders, hand, and complete parts.....	Free
Brocade and bronze powders.....	15; 30; 30; 30
Bromide cyanogen.....	Free
Bromides, crude, for the production of bromine.....	Free
Bromine.....	Free
Bronze, phosphor, in blocks, bars, plates, sheets, and wire.....	7½; 7½; 10
statues and statuettes.....	20; 20; 25; 30
tubing, bars, rods not less than 6ft. 5; 10; 15	
n.e.s. in sheets, strips and plates not less than 6 feet.....	5; 10; 10; 15
works of art (see works).....	Free
Brooders for rearing fowl.....	Free
Broom corn.....	Free
Broom corn seed, when in packages not over 1 lb. each.....	5; Free; 10; 15
Broom, sewing machine, with or without motive power incorporated therein.....	5; 15; 15; 25
Brooms and whisks.....	15; 17½; 17½; 20
Brushes of all kinds, n.o.p.....	15; 25; 30; 40
Brushes, toilet, by chief component material of sterling silver.....	17½; 30; 37½; 45
Buckets, elevator.....	10; 25; 27½; 35
Buckle clasps, steel for (see steel).	
Buckles, clasps, eyelets, hooks and eyes, dome, snap or other fasteners of iron, steel, brass or other metal, coated or not, n.o.p., (not being jewellery).....	15; 25; 27½; 30
n.e.s., according to material.....	
Buckles or clasps, nickel-plated hose supporters.....	15; 30-10%; 30; 35
Buckram, for hat and bonnet shapes	
According to material	
Buckram, jute fabric.....	12½; 25-10%; 25; 30
Buckthorn strip fencing, woven wire fencing, and wire fencing of iron or steel, n.o.p., not to include woven wire or netting made from wire smaller than number fourteen gauge nor to include fencing of wire larger than number nine gauge.....	Free; 12½; 12½; 15
Buckwheat, per bushel.....	Free; 12½; 12½c; 15c.
meal and flour (no S.T.), per 100 lbs	
Free; 45c. 45c.; 50c.	
Ruddles for mining.....	Free
Buffing wheels, made of layers of cotton fabric cut circular and sewn together.....	10; 25; 27½; 35
Bufs, cotton.....	25; 30; 30; 35
Buggies, carriages, pleasure carts and vehicles, n.o.p.; tires of rubber for vehicles of all kinds, fitted or not; cutters, children's carriages and sleds, and finished parts of all articles in this item.....	Free; 10; 10; 15
Provided that for duty purposes the minimum value of an open buggy shall be forty dollars, and the minimum value of a covered buggy shall be fifty dollars.	
Building blocks of clay or cement. 12½; 20; 20; 22½	
Building plans, n.o.p. (value 3% of cost of structure).....	12½; 20; 22½; 22½
Bulbs, crude drugs.....	Free
florist stock.....	Free; 15; 15; 20
lamp, incandescent, used in the manufacture of lamps, etc.....	Free; 5; 7½; 10
rubber, for vaccine points.....	Free
Bullion fringe or gold fringe.....	Free
furnaces.....	Free
Bunting to be finished in Canada (see woollen goods).....	17½; 25; 25; 30
and per lb. 7½c.; 17½c.; 17½c.; 20c	
Buoys, gas, materials for (see automatic gas buoys).....	Free
Burgundy pitch.....	Free
Burlap, coated, for covering walls	
According to material	
Burners (lamps).....	15; 27½; 27½; 30
Burr-stones, in blocks, rough or unmanufactured, not bound up or prepared for binding into mill-stones.....	Free
Burtoko, cream of tartar substitute (see medicinal preparations).....	17½; 20; 25; 25
Bushes, gooseberry, currant, grape vines, each.....	Free; 2c.; 2c.; 2½c.
Bushes, raspberry, loganberry and blackberry, or roots, rhubarb roots, each.....	Free; 1c.; 1c.; 1c.
rosebushes, n.o.p. each.....	1½c.; 3c.; 3c.; 7c.
Ex. rhubarb roots.....	1-10%; —
Butadiene, for use in Canadian manufactures.....	Free
Butter, per lb. (no S.T.) (see also "Packages")	
8c.; 12c.; 12c.; 14c.	
From New Zealand and Australia.....	5c.
cocoa, per lb.....	Free; 2½c.; 3c.; 3c.
fat testing machines.....	Free
making, ferment cultures to be used in.....	Free
peanut, per lb. (see also "Packages").....	4c.; 6c.; 6c.; 7c.
shea.....	Free; 10; 10; 10
Buttermilk condensed, or concentrated in packages of not over 25 lbs. (no S.T.).....	20; 25; 27½; 27½
Button blanks of animal shell, in the rough.....	Free; Free; Free; 10
Button blanks, other than in the rough, n.o.p.	
20; 25; 35; 35	
and per gross 5c.; 5c.; 5c.; 5c.	
Button lac (gums).....	Free; 10; 10; 15
Buttons, blanks, other than in the rough, of vegetable ivory.....	20; 25; 35; 35
and per gross 5c.; 10c.; 10c.; 10c.	
covered, metal parts of, when imported by manufacturers of covered buttons for use	

For explanation of rates, restricted imports and Geneva agreements, see pages 665-672.

exclusively in the manufacture of covered buttons in their own factory.... Free; 25; 25; 30
of all kinds covered or not, n.o.p., including recognition buttons, and cuff or collar buttons..... 20; 25; 35; 35
and per gross 5c.; 5c.; 5c.; 5c.
of vegetable ivory..... 20; 30; 35; 35
and per gross 5c.; 10c.; 10c.; 10c.
shoe, papier mache..... Free
shoe, n.o.p..... Free; 20; 22½; 25
Butts, jute (see jute)..... Free
Butyric ether, non alcoholic..... 15; 20; 25; 25

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Cabbage (see "vegetables").
Cabbage plants, seedlings, for transplanting.... Free
Cabbage seed, in packages over one pound each, per lb..... Free; 4c; 10c.; 10c.
Cabinet furniture, of wood, in parts or finished 15; 27½; 37½; 45
Cabinets, furniture, other than of wood 15; 25; 37½; 45
Cable, single or several, covered... 20; 27½; 27½; 30
Cables, aluminum or alloys thereof, twisted or stranded..... Free; 30; 30; 30
Cables, chain, iron or steel, for ships. No sales tax when imported by ship builders or ship owners..... Free
Cables, iron or steel, telephone, telegraph, electric light, not covered..... 15; 25; 25; 25
Cachets (flour)..... 15; 20; 25; 25
Cadmium metal..... 15; 20; 25; 25
Caecream, per lb..... 1½c.; 1½c.; 1½c.; 2c
From New Zealand..... Free
Caffein in a crude state, when imported by manufacturers for purification or further manufacture in their own factories..... Free
Cages, bird, squirrel, and rat, of wire and metal parts thereof..... 15; 25; 25; 30
of wood..... 17½; 20; 22½; 25
Cake, alum (sulphate of alumina)..... Free; 15; 15; 15
cotton seed, linseed oil and palm nut cake meal..... Free
saffron..... Free
salt, crude..... per lb. ½c.; ½c.; ½c.; ½c.
Cakes sweetened, per lb..... ½c. and 15; 30; 35; 35
From South Africa..... ½c. lb. and 15
Calcareous tufa..... Free
Calcium carbide..... 15; 20; 25; 25
Calcium chloride in packages not less than 25 lb. per 100 lbs..... Free; 15c.; 15c.; 15c
in packages weighing less than 25 lb. 17½; 25; 25; 25
Calcium molybdate, molybdenum oxide, vanadium oxide and tungsten oxide, whether in powder, in lumps, or formed into briquettes by the use of a binding material, when for use in the manufacture of steel, under regulations prescribed by the Minister.... Free; Free; Free; 5
Calcium, oxide of..... 15; 20; 25; 25
Calculating machines..... Free; 10; 20; 25
Calendars, advertising, per lb. 5c.; 10c.; 12½c.; 15c.
Not less than —; 25; 27½; 35
non-advertising strictly religious..... Free
Calipers..... Free; 10; 10; 15
Calumba root, unground..... Free
Camel hair fabrics to be finished in Canada, 17½; 25; 25; 30
per lb. 7½c.; 17½c.; 17½c.; 20c.

Cameos, not mounted or set..... 7½; 10; 10; 10
Cameras and equipment, photographic, and complete parts of the foregoing, for use by professional photographers and commercial photofinishers in their own business, as follows:
Cameras for professional purposes, for making negatives 4¼ inches by 6½ inches and larger, and the following accessories for use with such cameras: lenses, shutters, exposure meters, range finders, film and plate holders, lens hoods, lens boards, ground glass carriers, reducing backs, reversible adapter backs, lantern slide attachments, film sheaths, combination paper and plate holders, kits, carrying cases, camera stands,

camera tripods, camera tripod tops, vignettters, diffusion disks, diffusion disk holders, colour filters, colour filter holders, polarizing screens, polarizing screen holders and backgrounds.

Printers, enlargers, heaters, dryers, mounting presses, print washers, automatic film processors, printing frames and tanks for developing, fixing and washing

Free; Free; Free; Free

Cameras and complete parts thereof, n.o.p.:—

(a) Of a class or kind not made in Canada 5; 17½; 25; 30

(b) n.o.p..... 7½; 20; 25; 30
and camera equipment for use by printers Free; Free; Free; 10

—35 m.m. for use by professional motion picture producers having studios in Canada Free; 9; 10; 15

imported temporarily, see p. 771, 772, 773, shutters, etc., for (see lenses).

Parts, unfinished, when imported by manufacturers of cameras, for use in the manufacture of cameras, in their own factories.

Free; 5; 7½; 7½

Camphor gum..... Free; 5; 5; 10

Canada plates..... 7½; 20; 20; 20

Canadian goods returned:—

(a) Goods, including containers or coverings as specified in part (b) of this item, the growth, produce or manufacture of Canada, after having been exported therefrom..... Free

(b) Bags, barrels, bottles, boxes, carboys, cartons, casks, crates, cylinders, drums, tarpaulins and other usual containers or coverings, n.o.p., filled or empty, and impact registers or recorders for use in railway cars, upon which duty has once been paid..... Free

All the foregoing under such regulations as the Minister may prescribe;

Provided that the goods are returned to the exporter thereof within five years from the time of exportation, without having been advanced in value or improved in condition by any process of manufacture or other means, or combined with any other article abroad;

Provided also that any goods described in this item, upon which an allowance of drawback has been made, shall not be admitted to entry thereunder except upon payment of duties equal to the drawback allowed;

Provided further that any of such goods manufactured in bond or under Excise regulations in Canada and exported shall not be admitted to entry except upon payment of the Customs or Excise duties to which they would have been liable had they not been exported from Canada.

Canaries, living..... Free; 20; 20; 25

Canary seed, in packages over 1 lb. 5; 10–10%; 10; 10

Candied sweets, sugar-plums, gums and candied chestnuts..... 15; 25; 35; 35
and per lb. —; ½c.; ½c.

Candles..... 15; 22½; 22½; 25

Candle-wick, braided, with or without wire centre or braided taper-wick with or without wire centre when imported by manufacturers of wax candles or wax tapers for use only in their own factories in the manufacture of wax candles or wax tapers..... Free

Cane and rattans, not manufactured; osiers or willows, and bamboos unmanufactured; and bamboo reeds, not further manufactured than cut into suitable lengths for walking sticks or canes, or for sticks for umbrellas, parasols or sunshades..... Free

Cane, reed or rattan, not further manufactured than split, n.o.p..... Free; Free; 10; 10
when for use in Canadian manufacture.... Free

walking, of all kinds..... 20; 30; 30; 35

Cane webbing, in the roll..... 17½; 20; 22½; 25

Cannas (florist stock)..... 15; 17½; 22½; 25

Cannons..... 10; 22½; 27½; 30

Canoes..... 15; 25; 25; 25

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Cans, tin empty	15; 20; 27½; 30
containing oysters in bulk	15; 20; 27½; 30
galvanized iron	10; 20; 27½; 35
Cantaloupes and muskmelons see fruits, fresh.	
From South Africa	Free
Cantdogs, (tools)	10; 25; 35; 35
Canvas, hemp or flax for sails	Free; 5; 5; 10
jute not pressed or calendered	Free; 5; 5; 15
jute uncoloured, not further finished than cropped, bleached, mangled, or calendered	Free; 5; 5; 15
Canvas in the web, wholly of flax or hemp or both, plain woven, not colored, not further manufactured than impregnated with water-proofing or preservation materials, suitable for manufacturing into tents, awnings, tarpaulins, hatch covers and similar articles, weighing not less than 18 ounces and not more than 26 ounces to the sq. yard.	15; 25; 30; 35
per lb. —	3¼; 3¼; 4c
artists coated or prepared for oil painting	Free; 27½; 27½; 30
Caoutchouc, crude, unmanufactured	Free; 5; 5; 5
manufactures of	15; 20; 25; 27½
Capes, fur	15; 25; 30; 35
Capillary tubes for vaccine points (see metallic tubes)	Free
Cap peaks, imported by manufacturer for use exclusively in the manufacture of hats and caps in their own factory	Free
Caps, brass, for electric batteries	Free
detonator, electric	10; 27½; 27½; 30
fur	15; 25; 30; 35
for umbrellas, etc. (see ribs)	Free; 5; 5; 20
for whip ends, etc. (see reeds)	Free
glass for vaccine points	Free
Caps n.o.p., under such regulations as the Minister may prescribe	22½; 27½; 30; 35
Caps or hoods of paper, for use exclusively in protecting young plants in field or garden	Free
percussion	10; 27½; 27½; 30
Caps, surplices, and cassocks, for use of choirs	12½; 17½—10; 17½; 20
toy, pistol, of paper	10; 30; 30; 40
Capsules for bottles (m'fd. of lead)	Free; 27½; 27½; 30
Capsules, gelatine, empty	Free; 5; 5; 7½
Capsules, gelatine, filled (See med. prep.)	17½; 20; 25; 25
other according to material	
Caramel, brewers	15; 20; 25; 25
Caraway seeds (see aromatic seeds)	Free
Carbolic acid	15; 20; 25; 25
Carbolic oil (no sales tax if used on timber)	Free; 10; 10; 10
Carbolic oil, specific gravity .9420, not heavy oil	15; 20; 25; 25
Carbon, black	Free
Carbon, bi-sulphide, n.o.p.	Free
points of all kinds, n.o.p.	22½; 32½; 32½; 35
and per lb. —	20c.; 20c.; 20c.
Carbon brushes for electric dynamos and motors	15; 22½; 33½; 37½
Carbonate of potash, n.o.p.	10; 12½; 12½; 15
Carbonic acid gas	15; 20; 25; 25
Carbons, electric light, n.o.p.	22½; 25; 32½; 35
and per lb.	10c.; 20c.; 20c.
Carbons or carbon electrodes exceeding 35 inches in circumference or outside measurement	Free; 20; 20; 20
Carbons over three inches in circumference or outside measurement and not exceeding thirty-five inches in circumference or outside measurement. Carbons of a class or kind not made in Canada, when imported for use in the manufacture of dry batteries and dry cells	Free
Carborundum and aloxite grains when for use in Canadian manufacture	Free
Carborundum, manufacture of	10; 20; 25; 30
wheels and stones, n.o.p.	10; 20; 25; 30
wheels or stones not further manufactured than moulded and burned	10; 20; 25; 30
sand	15; 22½; 25; 25
Carboys, glass	15; 22½; 30; 32½
Cardamom seeds, crude	Free
Cardboard, pasted or coated	20; 22½; 32½; 35
Card, clothing, machine	10; 20; 20; 25
Card games (Snap, Authors, etc.)	20; 27½; 32½; 35
holders, rate (celluloid)	15; 30; 30; 40
Cards, grooved for the blind (no S.T.)	Free
advertising, show, per lb. (see adv.)	5c.; 10c.; 12½c.; 15c.
Not less than —	25; 27½; 35
advertising, to which small pieces of dyed fabric are attached, per lb.	5c.; 10c.; 12½c.; 15c.
Not less than —	25; 27½; 35
Cards, picture post and Christmas	15; 25; 32½; 35
and 5c. per lb. General Rate	
playing, per pack	5c.; 7c.; 7c.; 8c.
Provided that in no case shall the duty under the British Preferential Tariff be in excess of 15%	
(Excise tax of 20 cents per pack to be paid by affixing stamps to the package. Excise tax to be added for sales tax purposes)	
commercial (see bank notes)	17½; 22½; 32½; 35
visiting	20; 22½; 32½; 35
Carnation cuttings, rooted, in their first year of introduction	Free
Carpet bags	12½; 22½; 40; 40
cork	15; 30; 32½; 35
and per lb. 4c. General Rate	
linings	15; 22½; 22½; 25
sweepers	20; 27½; 27½; 30
Carpeting of hemp, straw or jute	15; 20; 22½; 25
(i) Mats with cut pile, of cocoa fibre	
per square foot	2¼c.; 3c.; 4c.; 5c.
(ii) Mats, n.o.p., rugs, carpeting and matting of cocoa fibre, per sq. yd.	6¾c.; 7½c.; 9c.; 10c.
Carpets or rugs, Oriental and imitation Oriental; carpeting, carpets and rugs, n.o.p.	25; 25; 35; 40
and per square foot	5c.; 15c.; 20c.
Carpets and rugs of wool, under treaty with New Zealand	25%
Carriages, children's and finished parts of	15; 22½; 30; 35
for menageries (see menageries)	Free
for travellers, and carriages laden with merchandise, not to include circus troupes, or hawkers, under regulations prescribed by the Minister of National Revenue (no S.T.)	Free
n.o.p. (see buggies)	Free; 10; 10; 15
Car wheels, steel, for use on railway rolling stock pressed steel	7½; 30; 30; 35
n.o.p.	7½; 27½; 27½; 30
Car wheel tires, steel, rough	Free; 10; 10; 10
Cars, motor, for railways	Free; 30; 30; 35
Cars, motors, and locomotives, for railways of a class or kind not made in Canada and complete parts thereof, for use exclusively in mining, metallurgical or sawmill purposes	Free; 12½; 15; 20
n.o.p.	10; 22½; 27½; 30
railway and other	15; 27½; 27½; 30
railway, crossing frontier (see locomotives)	Free
Cartridge belts and cases	10; 22½; 27½; 30
Cartridges	10; 22½; 27½; 30
brass cups for (see cups)	Free
primers for (see hemp paper)	Free
Carts, hand	10; 22½; 27½; 30
pleasure, n.o.p.	Free; 10; 10; 15
settlers' (settlers' effects)	Free
Casein	17½; 25; 25; 27½
and per lb. 2c; 2¼c.; 2¼c.; 3c.	
From New Zealand	12½
Cases, card	12½; 22½; 40; 40
cigar and cigarette	17½; 25; 32½; 35
clock	15; 30; 30; 35
duty not less than each —	40c; 50c; 50c
fancy, of all kinds, n.o.p.	12½; 22½; 40; 40
for smokers' sets	17½; 25; 32½; 35
gun or pistol	10; 27½; 27½; 30
musical instruments	12½; 22½; 40; 40
pillow, of cotton	25; 25; 30; 35
General Rate per lb. 4c.	
pillow, wholly of linen, n.o.p. flax or hemp	Free; 30; 30; 35
per lb. —	3¼c.; 3¼c.; 4c.
show, and metal parts thereof	22½; 30; 30; 35
spectacle	12½; 22½; 40; 40
suit	12½; 22½; 40; 40

For explanation of rates, restricted imports and Geneva agreements, see pages 665-672.

watch and parts thereof	20; 25; 45; 45
Cascara sagrada, non alcoholic extract of	Free; Free; Free; 25
Cash registers	20; 27½; 27½, 30
Casings, sausage, not cleaned	Free
cleaned	Free; 15; 15; 17½
From New Zealand and South Africa	Free
Caskets and metal parts thereof	17½, 22½, 22½, 25
Casks, beer, of enamelled steel	17½, 30; 32½, 35
beer, of wood	17½, 20; 22½, 25
Cassava flour, per lb.	¼c.; 1¼c.; 1¼c.; 1¼c.
Cassava flour, when imported by manufacturers of explosives, for use exclusively in the manufacture of such articles in their own factories	Free
root, unground	Free
Cassia (ground as ground spice)	3c. per lb. and
7½; 10; 10; 10	
Cassia, unground (spice)	Free; 12½; 12½; 12½
Castings, malleable iron	15; 20; 25; 27½
brass	20; 20; 25; 30
Castings, of iron or steel:—	
(a) being ingot moulds for use in the production of steel	Free
(b) being moulds, n.o.p.	Free; 7½; 7½; 10
Cast iron, scrap for remelting in furnaces	Free
Castor oil, n.o.p.	15; 20; 25; 25
Castor oil, pharmaceutical and first and second pressure grades	Free; 17½; 25; 25
Castors, furniture, steel for (see Steel)	Free
Cast as models for schools, etc. (philosophical apparatus)	Free
Catalogues, per lb.	5c.; 10; 12½; 15c.
Not less than —	25; 27½; 35
Catalogues, postage stamp or coin	Free; 10; 10; 10
Catgut, manufactured up to the point of sterilization for use as ligatures	15; 20; 25; 2
Catgut, manufactures of	15; 20; 25; 2
Catgut for musical instruments	15; 20; 25; 2
Catgut, surgical, when imported for the use of public hospitals—under regulation prescribed by the Minister of National Revenue	Free
Cather (silver ear)	Free
Catsups	15; 27½; 32½; 35
Cattle food, containing molasses	15; 20; 20; 20
(No S.T. if pure grain)	
Soya beans, soya bean oil cake and soya bean oil meal, when imported for use as animal or poultry feeds, or as fertilizer, or when imported for use in the manufacture of animal or poultry feeds or fertilizers	Free
Cattle for exhibition purposes, see addenda, p. 766	
Cattle for improvement of stock (see horses)	Free
Cattle for menageries (see menageries)	Free
Cattle, other living	per lb. Free; 1¼c.; 2c.; 3c.
Cauliflower in brine for the manufacture of pickles	15; 32½; 32½; 35
Cauliflower plants (seedlings)	Free
Caustic soda in solution	15; 17½; 17½; 17½
Caustic soda, in packages not less than 25 pounds	per lb. 1/5c.; 3/10c.; 3/10c.; 3/10c.
Caustic soda, when in packages less than 25 lbs.	17½; 25; 25; 25
Caviar	15; 20; 20; 25
if canned or medicated	Sales tax 8%
Celery plants (seedlings)	15; 20; 25; 25
Celery salt	17½; 20; 25; 25
Cellophane in sheet form, not printed	20; 30; 30; 35
Cellophane in sheets, printed	20; 30; 30; 35
Cellula pottery	20; 30; 30; 35
Cellulose and cellulose acetate, regenerated, in sheets, not printed, and manufactures of regenerated cellulose or of cellulose acetate	20; 25; 30; 35
Cellulose acetate in sheets not less than five thousandths of an inch in thickness, and in rods or bars, not further manufactured than moulded or pressed, when for use in Canadian manufacture	Free
Cellulose acetate film reinforced with wire mesh	Free; 22½; 25; 35
Cellulose, manufacture of	20; 25; 30; 35
Celluloid barrettes, and blanks, pins, needles, hairpins, lamp shades	10; 27½; 32½; 40
Celluloid bowls, which are intended to be housed with a cover, whether such cover is imported with the bowl or imported separately	15; 30; 40; 40
Celluloid collars and cuffs	Free; 20; 20; 25
Celluloid, moulded into sizes for handles of knives and forks, not bored or otherwise manufactured; moulded celluloid balls, and cylinders, coated with tinfoil or not, but not finished or further manufactured; and celluloid lamp shade blanks and comb blanks	Free
Celluloid, used in Canadian manufacture	Free
Manufactures of n.o.p.	10; 25; 32½; 40
Celluloid, xylonite, xylolite, in sheets, lumps, blocks, rods or bars, not further manufactured than moulded or "pressed"	Free
Celluloids, advertising, per sq. inch	1c.; 1¼c.; 1¼c.; 1¼c.
advertising, matrices and copper shells for, per sq. inch	1c.; 1¼c.; 1¼c.; 1¼c.
n.o.p. (see stereotype), per sq. in.	1¼c.; 1¼c.; 1¼c.; 1¼c.
for books, etc. (see stereotypes)	Free
Celotex insulating lumber	15; 20; 20; 25
Cement, bags containing	according to material
Keene's	15; 20; 25; 25
manufactures of, n.o.p.	12½; 17½; 20; 22½
Cement, Portland and hydraulic or water lime, in barrels, bags, or casks, the weight of the package to be included in the weight for duty per 100 lbs	5c.; 8c.; 8c.; 8c.
(see also "Packages")	
Cement clinker for use in the manufacture of white portland cement, per one hundred lbs.	2c.; 4c.—10%; 4c.—10%; 6c.
rubber	15; 20; 25; 27½
Cement, "smooth on"	15; 20; 25; 25
Cereal foods prepared in packages, not exceeding 25 pounds in weight, each	20; 20; 27½; 27½
prepared, n.o.p.	15; 15; 17½; 20
Cereal or starch products which require only to be ground in order to form, when mixed with cold water, an adhesive paste, per lb.	3/5c.; 1¼c.—10%; 1¼c.; 2c.
Chain blocks, iron or steel	10; 25; 27½; 35
Chain, cable for vessels (see masts)	Free
Chain coil, coil chain links, including repair links, and chain shackles, of iron or steel, one and one-eighth of an inch in diameter and over (no S.T.)	Free; 5; 5, 5
Chain coil, coil chain links including repair links, and chain shackles, of iron or steel, n.o.p.	15; 25; 25; 25
Malleable sprocket chain, and link belting chain of iron or steel, including roller chain of all kinds for operating on steel sprockets or gears, when imported by manufacturers of agricultural implements for use exclusively in the manufacture of agricultural implements, in their own factories, under regulations prescribed by the Minister	Free
Chain and finished roller chain, silent, of iron or steel, and complete parts thereof, of a class or kind not made in Canada, n.o.p., either chain of the type which operates over gears or sprockets with machine-cut teeth	Free; 15; 20; 25
Chain, repair links, (iron or steel)	10; 25; 27½; 35
shackles and links (see coil chain)	
Chain trace (harness)	17½; 22½; 27½; 30
Chain weldless lock link	10; 25; 27½; 35
Chains, of iron or steel, n.o.p., and complete parts thereof	15; 30; 30; 35
Chair seats (imitation leather or veneered wood)	15; 32½; 37½; 45
Chalk lines (cotton)	12½; 15; 15; 22½
and per lb. —	3; 3½c.; 4c.
Chalk prepared	15; 20; 25; 25
stone, ground or unground	Free
Chamois leather, "Stilboma," prepared for polishing	20; 25; 35; 35
Chamois skin	7½; 25; 27½; 27½
Champagne	
(a) In bottles containing each not more than a quart but more than a pint (old wine measure), per dozen bottles	\$9.30; \$5.00; \$9.30; \$9.30
and for general	30
and in addition under all tariffs, per gal.	\$1.75
From Australia and South Africa per doz.	\$7 44
and per gal.	75c.

For explanation of rates, restricted imports and Geneva agreements, see pages 665-672.

(b) In bottles containing not more than a pint each, but more than one-half pint (old wine measure), per dozen bottles	
and for general	\$4.65; \$2.50; \$4.65; \$4.65
and in addition under all tariffs per gal.	30
From Australia and South Africa per doz.	\$1.75
and per gal.	\$3.72
75c.	
(c) In bottles containing one-half pint each or less, per dozen bottles	
and for general	\$2.23; \$1.25; \$2.32; \$2.32
and in addition under all tariffs per gal.	30
From Australia and South Africa per doz.	\$1.75
and per gal.	\$1.86
75c.	
(d) In bottles containing over one quart each (old wine measure), per gallon	
and for general	\$4.50; \$2.50; \$4.50; \$4.50
and in addition under all tariffs per gal.	30
From Australia and South Africa per gal.	\$1.75
and in addition under all tariffs per gal.	\$3.60
75c.	
Certificate of Purity from the country of production, must be furnished.	
Chandeliers	15; 27½; 27½; 30
Charcoal from wood, per ton free	\$4.00; \$7.50; \$7.50
Animal, for use in refining of sugar	—; 25; —
If a fertilizer or fuel, no sales tax.	
Charts, n.o.p.	15; 20; 22½; 22½
Admiralty	Free
anatomical	15; 20; 22½; 22½
for school (philos'l app.)	Free
for schools of blind. (No. S.T.)	32½
for recording thermometers	22½; 22½; 32½; 35
Chases for printing	7½; 17½; 17½; 20
Chassis for motor cars, for use on railways, n.o.p., and complete parts thereof.	
Chatelaine bag frames, clasps, gate tops, and fasteners (for frames)	Free; 12½; 12½; 20
For use by manufacturers in their own factory.	
Cheesc, per lb. (no sales tax)	3c.; 3½c.; 7c.; 7c.
From Australia and New Zealand	1c.
Chemical compounds, n.o.p., when dry	
for dyeing or tanning	17½; 20; 25; 25
liquid, containing not more than 2½% of proof spirit.	Free; 10; 10; 10
proof spirit.	20; 20; 40; 40
all other.	60; 60; 60; 60
Chemical stoneware composed of a non-absorbent vitrefied body specially compounded to resist acids or other corrosive reagents	
	Free; 20; 35; 35
Chemical preparations, compounded of more than one substance, n.o.p.	
(i) When dry, or liquid containing not more than 2½% of proof spirit.	15; 20; 25; 25
(ii) All others.	30; 25; 30; 30
Provided that any article in this item containing more than 40% of proof spirit shall be rated for duty at per gallon.	
3.00; 3.00; 3.00; 3.00	
and 30; 30; 30; 30	
Chemicals and drugs, when of a class or kind not produced in Canada, which were on August 20th 1932, dutiable at rates of 15; 25; 25; 25 under tariff item 711.	
Chenille yarns when imported by manufacturers of rugs and carpets for use exclusively in the manufacture of rugs and carpets, in their own factories	10; 12½; 12½; 35
n.o.p.	17½; 22½; 32½; 35
Cherries in light syrup or sweetened brine per lb.	
New Zealand and Australian Treaty	2c; 3c; 4c; 5c.
in brine, not bottled	10; 17½; 17½; 30
Cherries, preserved in spirits, not over 2% proof spirit per lb. (see fruits) 20; 35-10%; 35; 35	
Cherries, over 2% proof spirit but not over 40% per gallon \$2.50 and	60; 60; 60; 60
if over 40% proof spirit \$10.00 gal. and	30; 30; 30; 30
Cherries, n.o.p. weight of package to be included in weight for duty, per lb.	
General Rate not less than 2c. per lb.	Free; 10; 15; 20
(3c. per lb.; 7 weeks)	
Cherry trees, each	Free; 8c.; 8c.; 9c.
Provided that when imported between Sept.	
15th and Oct. 5th inclusive, the duty under the Intermediate and General Tariff shall not be more than 3c. each.	
Chewing gum, see confectionery.	
Chewing gum, not sweetened.	15; 20; 25; 25
Chickens, live	12½; 15; 17½; 20
Chicks, baby, n.o.p. each	Free; 2c.; 4c.; 5c.
The duties and taxes on chicks may be prepaid by the use of Customs Revenue stamps.	
Chicory, raw or green, per lb. (no S.T.)	2½c.; 3c.; 3c.
kiln-dried, roasted or ground, per lb 3c.; 3c.; 5c.	
Children's automobiles, wagons, carriages or sleds	15; 30; 30; 35
Chimney linings, or vents and tops	15; 22½; 32½; 35
Chimneys, glass, lamp	15; 27½; 30; 32½
China clay	Free
goat plates, or rugs and skins, not dyed	Free
stones	Free
tableware (see tableware)	20; 35; 35; 35
water fountains	—; Free; —; —
Holy Water Fountains	—; Free; —; —
wood oil	Free
China ware, articles of, when imported to be mounted by manufacturers of silverware	
Chinese blue	15; 20; 20; 22½
lanterns	12½; 20; 20; 22½
Chip plaits for exclusive use in making hat bodies or shapes, but not for trimming or ornamentation of such bodies or shapes	Free
Chips, Brewers	17½; 20; 22½; 25
Chips, quassa	Free
Chloralum, (Chloride of aluminum)	Free; 10; 10; 10
Chlorate of potash, not further prepared than ground	Free; 15; 15; 20
of soda	Free; 12½; 15; 20
Chloride, calcium, not in solution for road treating purposes	Free; 15; 15; 15
Chloride, ethyl, of a class or kind not made in Canada, imported in good faith, for use in public hospitals	Free
Chloride of lime and hypochlorite of lime, when in packages of not less than twenty-five pounds weight each, per one hundred pounds	Free; 15c.; 15c.; 15c.
when in packages of less than twenty-five pounds in weight each	17½; 25; 25; 25
zinc	Free; 20; 20; 20
Chlorinating Paradox Semi-Vacuum Apparatus, when imported as an entity whether or not the vitrified enamel pedestal is separately itemized on the invoice	17½; 30; 32½; 35
Chlorine gas	15; 20; 25; 25
Chloroform and ethyl chloride, for anaesthetic purposes	Free
Chloropirrin, ethylene oxide, methyl bromide, methyl formate, cyanides, carbon bisulphide, acrylonitrile, or mixtures containing any of these, for use in combating destructive insects and pests	Free
Chocair, unsweetened	15; 20; 25; 25
Chocolate paste or "liquor," in blocks or cakes, not sweetened	3c.; 3c.; 4c.; 5c.
paste or "liquor," sweetened, in blocks or cakes, not less than two pounds in weight	4c.; 4c.; 4½c.; 5½c.
per pound	22½; 22½; 27½; 35
Chocolate, prep. of, in powder form	22½; 22½; 27½; 35
or per lb. —; —; 2½c.; 3c.	
(whichever rate returns the higher duty)	
preparations of, n.o.p., per lb.	
2½c.; and 10; 20; 27½; 35	
(The weight of the wrapping and cartons to be included in the weight for duty.)	
Choline	15; 20; 25; 25
Chowder, clam, tinned	17½; 27½; 27½; 30
Chrome steel (see iron and steel)	
Chromium metal and tungsten metal, in lumps, ingots, blocks, bars or powder and scrap alloy metal containing chromium and tungsten, when imported by manufacturers for use exclusively for alloying purposes in their own factory	Free
Chromium, nickel, in bars or rods, not more than ¾" in diameter, containing more than	

For explanation of rates, restricted imports and Geneva agreements, see pages 665-672.

- 60% nickel and more than 10% chromium, of a class or kind not manufactured in Canada, when imported by manufacturers of electric resistance wire and electric resistance strip or ribbon for use only in the manufacture of such articles in their own factories. Free
- Chromol, for tanners' use. Free; 10; 10; 10
- Chromos, advertising, per lb. .5c.; 10c.; 12½c.; 15c.
Not less than —; 25; 27½; 35
- n.o.p. 15; 20; 22½; 22½
- Chronometers for ships. Free
- Chucks for lathes and drills. 10; 25; 27½; 35
- chuck machine tools. 10; 25; 27½; 35
- Church vestments of any material 12½; 17½-10%; 17½; 20
- Churns, earthen or stoneware. 20; 25; 30; 35
- n.o.p. 15; 17½; 17½; 20
- Cider, clarified or refined, per gal. Free; 10c.; 10c.; 10c.
not clarified or refined, per gal. Free; 5c.; 5c.; 5c.
- Cigar and cigarette cases and holders 17½; 25; 32½; 35
- Cigars and cigarettes, tourists' imports, see p. 771-2.
- Cigars to include bands and ribbons in weight for duty, per pound, \$3.50 and. 25; —; 25; 25
per pound, \$1.75 and. —; 15; —; —
(see Special Tax page 662)
- Cigarette paper, ungummed, in rolls 10; 22½; 22½; 25
- Cigarette paper, ungummed, in sheets containing not less than 32 sq. ins. 10; 15½; 15½; 25
- Cigarette papers, gummed or not, in tubes, booklets or packets. 17½; 32½-30%; 32½; 35
(see Excise tax page 662)
- Cigarettes to include paper coverings in weight for duty, per pound. \$2.00; \$2.00, \$3.00; \$4.10
and 15; 15; 15; 25
- And in addition thereto, when weighing not more than 3 lbs. per thousand, under all tariffs, \$2.00 per thousand.
- See Excise Tax and other duties page 661-2.
- Cinematographs. Free; 20; 20; 25
parts of cinematograph and motion picture cameras of a class or kind not produced in Canada from the United Kingdom. Free
- Cinematograph films, n.o.p. 10; 27½; 32½; 40
- Cinematographs or moving picture films, positives, one and one-eighth of an inch in width and over, per linear foot 1½c.; 2½c.; 3c.; 3c.
- Value, when rented, to be double the rental price.
- Cinnabar. Free
- Circulars, advertising, per lb. .5c.; 10; 12½; 15c.
Not less than —; 25; 27½; 35
- Circuses—see special note in Addenda.
- Citron, lemon and orange rinds in sulphur or brine. Free
- Clam bullion. 15; 30; 30; 35
- New Zealand and Australian Treaty. 15%
- Clams, not prepared. 15; 20; 20; 25
- Clapboard, sawn or split only (see planks). Free
- dressed on one side and edge. 10; 10; 22½; 25
- Clay, activated, when imported for use in the refining of oils. 15; 10; 25; 25
- Clay manufactures of, n.o.p. 12½; 17½; 20; 22½
- Clay pigeons (black rocks). 15; 20; 25; 25
- Clays, not further manufactured than ground. Free
- Cleaners, amalgam (mining machinery). Free
- Cleavers iron or steel. 10; 27½; 35; 35
- Clematis. 15; 20; 25; 25
- Climax. Free
- Climax, welding compound (Cortland Welding Compound Co's). 15; 20; 25; 25
- Clinical instruments, n.o.p. 7½; 15; 25; 30
- Clipping machine (portable). 10; 25; 27½; 35
- Clippings iron or steel wrought (see scrap). Free
- Cloaks, fur. 15; 25; 30; 35
- Clock keys. 10; 25; 25; 25
- springs, steel for (see steel). Free
- springs of iron or steel, imported by manufacturers of clocks for use in their own factory. Free; 7½; 7½; 10
- Clocks, Tork time switch. 20; 30; 30; 35
duty not less than each —; 40c; 50c.; 50c.
- Clocks, watches, time recorders, clock and watch keys, clock cases, and clock movements. 15; 30; 30; 35
duty not less than each —; 40c; 50c.; 50c.
- For explanation of rates, restricted imports and Geneva agreements, see pages 665-672.
- Clogs, wooden. 22½; 30; 35; 40
- Closets, closet seats and tanks, closets, urinals, basins, lavatories, baths, bath tubs, sinks and laundry tubs of earthenware, stone, cement, or clay, or of other material 15; 25; 35; 35
- When of iron or steel, coated or not. —; 20; —; —
- Cloth, bolting, not made up, of any textile fibre for use only for bolting or sifting materials. Free
- brattice. Free; 10; 10; 12½
- Cloth, bookbinders woven fabric, wholly of cotton, for covering books. 15; 30; 30; 35
—; —; —; 4c.
- Cloth coated and sized, wholly of cotton, when imported by manufacturers for use only in their own factories in manufacturing sensitized blue or black print cloth. 25; 30; 30; 35
General Rate per lb. 4c.
- coated with material composed principally of specially prepared linseed oil and colored pigments. 15; 30; 32½; 35
General Rate, per lb. 4c.
- Cloth, serges, tweeds, coatings, overcoatings and felt cloth (see wool woven fabrics) 12½; 20; 22½; 25
- emery. 12½; 20; 22½; 25
- felt, pressed, of all kinds in the web, not consisting of nor in combination with any woven, knitted or other fabric, or material. 15; 22½; 22½; 25
and per lb. 5c.; 17½c.; 17½c.; 20c.
- filter press cloth made from human hair, imported by manufacturers for use in their own factories. 10; 27½; 27½; 30
- filter press of wool or hair (except human hair) Free; 15; 35; 40
and per lb. —; 30c; 30c; 35c.
- filter press of wool or hair (except human hair) for use in extracting oil from beans, nuts or seeds. Free; 35; 35; 35
- gummed or rubberized cotton for repairing rubber tires. 25; 25; 30; 35
General Rate per lb. 4c.
- hair composed of horse hair in combination with any vegetable fibre. 17½; 27½; 27½; 30
- Italian, lustrous. Free; 20; 20; 25
- jute uncolored, not further finished than cropped, bleached mangled or calendered Free; 5; 5; 15
- wholly of jute, n.o.p. Free; 22½; 22½; 25
- nuns, to be finished in Canada (see dress goods)
- oiled, india-rubbered, flocked or coated n.o.p. according to material
- silk, woven in the ginn, (see silk)
- table, wholly of cotton, uncoloured, n.o.p. 25; 30; 30; 35
General Rate per lb. 4c.
- table, wholly of linen. Free; 30; 30; 35
and per lb. —; 3½c.; 3½c.; 4c.
- tracing of cotton. 25; 30; 30; 35
General Rate per lb. 4c.
- window shade in the piece. According to material
- washing machines and cloth-dyeing machines of a class or kind not made in Canada Free; 5; 5; 10
- Cloth, wire, brass or copper. 17½; 22½; 22½; 25
- wire, iron or steel. 25; 30; 35; 35
- wool, worsted (see wool woven fabrics)
- Clothes lines, wire, twisted. 15; 25; 25; 25
- sprayers. according to material
- wringers and parts of, for domestic use 20; 25; 30; 35
- Clothing, composed wholly or in part of vegetable fibre but not containing wool n.o.p. 25; 25; 30; 35
and per lb. —; 1½c; 4c
- cotton, n.o.p. 25; 25; 30; 35
General Rate per lb. 4c.
- donations of, for charitable purposes. Free
- Exempt from S.T.
- for students, from parents abroad. Free
- Exempt from S.T.
- horse, manufactured. according to material
- india-rubber and clothing made from water-proofed cotton fabrics. 22½; 27½; 30; 35
in addition on each raiment. —; —; 50c; 50c

knitted garments.....	20; 35; 35; 45	or heavy oil; olive oil for manufacturing soap or tobacco, or for canning fish	Free; 10; 10; 10
linen, n.o.p.....	and per lb. —; —; 25c.; 30c.	oil, n.o.p.....	12½; 17½; 17½; 17½
machine card.....	25; 30; 30; 35	Cocconut paste, a raw product with just sufficient sweetening to preserve it, for use in the process of manufacturing cocconut candy, per lb.....	5c.; 6c.; 6c.; 6c.
Clothing, chief value synthetic textile fibres or filaments.....	10; 20; 20; 25	Cocoanuts, n.o.p., per 100....	Free; 50c.; \$1.00; \$1.00
Clothing, chief value synthetic textile fibres or filaments.....	20; 27½; 35; 50	Under W.I.T. Treaty (see Treaty, page 668)	50c.
Ex.—Women's and children's outer garments.....	32½c.; 32½c.; 35c.	Cocoanuts, when imported from the place of growth, by ship, direct to a Canadian port, per one hundred.....	Free; 75c.; 75c.; 75c.
m's of silk.....	27½; 30; 30; 45	Under W.I.T. Treaty (see Treaty, page 668)	Free
Cloves, unground.....	10; —; —; 7c.	desiccated, n.o.p., per lb.....	2c.; 3c.; 6c.; 6c.
Coach and lag screws, iron or steel.....	15; 25; 25; 30	desiccated, unsweetened, per lb.....	2c.; 3c.; 6c.; 6c.
Coal, anthracite, per ton.....	Free; Free; 50c.; 50c.	Coccoline.....	22½; 27½; 27½; 35
anthracite Brickets, per ton.....	Free; Free; 50c.; 50c.	or per lb. 2c; 2½; 2½; 3c.	whichever rate is the higher
bituminous, per ton (no S.T.).....	35c.; 50c.; 75c.; 75c.	Cocoons, silk.....	Free
Coal, bituminous which enters into the cost of manufacture of synthetic rubber, when imported for use exclusively in the production of synthetic rubber.....	Free	Codine, a single chemical substance, not mixed with any other ingredients.....	Free; 17½; 25; 25
lignite.....	Free	Codfish (dried), per lb.....	¼c.; ¼c.; ¼c.; 1c.
n.o.p. including screenings and coal dust, per ton.....	35c.; 50c.; 75c.; 75c.	shredded.....	17½; 27½; 27½; 30
Effective 1st April, 1943, it is ordered that imports of coal briquettes provided for in Items 586 and 588 of Schedule "A" to the Customs Tariff, when originating in countries the products of which are subject to Intermediate or General Tariff treatment, be exempt from customs duty when imported into the Customs Port at Port Arthur or any Port west thereof to the Saskatchewan-Alberta boundary.		from Newfoundland.....	Free
Coal cutters, percussion; coal augers, rotary coal drills, and complete parts (see ore crushers)	Free; 10; 10; 10	Cod lines.....	Free
Coal oil—see under Petroleum Products.		Cod liver oil, crude or refined.....	Free; 15; 15; 22½
Coal machinery (see machinery).		Coffee, condensed with milk.....	25; 35; 35; 35
Coal and pine pitch, burgundy pitch; and coal and pine tar, crude, in packages of not less than fifteen gallons.....	Free	extract of, n.o.p., or substitutes thereof of, all kinds, per lb.....	5c; 7c; 7c; 7c
Coal tar, base or salt, for use in the manufacturing of coal tar dyes.....	Free	cans containing extract, dutiable.....	15; 25; 27½; 30
Coal tar dyes, not less than 1 pound.....	Free; 10; 10; 10	flavor (Heller & Co's Z. B. T. P. non-alcoholic and unsweetened).....	15; 20; 25; 25
n.o.p.....	15; 20; 25; 25	green n.o.p.....	per lb. 2½c; 3c; 3c; 5c
Coal washing plants.....	Free; 10; 10; 12½	and 7½; 10; 10; 10	
Coated cloth (see cloth).		green.....	per lb. Free; 2c.; 2c.; 5c.
Coatings, wool worsted, etc. (see wool fabric)		Provided, that coffee, green, shall be entitled to entry under the British Preferential Tariff upon evidence satisfactory to the Minister that such coffee has been produced wholly in the British dominions, colonies or possessions, and not otherwise.	
Coats, fur.....	15; 25; 30; 35	roasted or ground, and all imitations thereof and substitutes thereof, including açorn nuts, n.o.p., per lb.....	3c; 5c; 5c; 5c
fur lined.....	15; 30; 30; 35	roasted or ground, when not imported directly from the country of growth and production per lb.....	3c; 5c; 5c; 5c
(See excise tax on furs).		and.....	7½; 10; 10; 10
Cobalt, ore of.....	Free	Coffee urns, nickel plated.....	15; 25; 25; 30
oxide of.....	Free; 10; 10; 10	Coffins and caskets and metal parts thereof.....	17½; 22½; 22½; 25
Cocaine.....	Free; 17½; 25; 25	Coin locks of solid brass or bronze, polished or plated.....	15; 35; 35; 40
Cochineal.....	Free	Coin British, Canadian and foreign gold coin.....	Free
Cocoa, beans, not roasted, crushed or ground, per 100 lbs.....	Free; \$1.50; \$1.50; \$3.00	Exempt from Sales Tax.	
Under W.I.T. Treaty (see page 668)	Free	Coin cabinets of, collections of medals and collections of postage stamps; medals of gold, silver or copper, and other metallic articles actually bestowed as trophies or prizes and received and accepted as honorary distinctions; and cups or other metallic prizes (not usual merchantable commodities), won in bona fide competitions.....	Free
butter, per lb.....	Free; 3c.; 3c.; 3c.	Exempt from Sales Tax.	
paste or liquor, sweetened, blocks or cakes, per lb., not less than 2 lbs. in weight	4c.; 4c.; 4½; 5½c.	Coir and coir yarn.....	Free
paste or liquor, not sweetened, in blocks or cakes.....	3c.; 3c.; 4c.; 5c.	Coke of a kind not produced in Canada, or coke which, owing to transportation costs, is not available commercially throughout Canada, when imported by manufacturers for use exclusively in furnaces in manufacturing calcium carbide or rock wool, or in metallurgical operations in their own plants.....	Free
preparations of, in powder form	22½; 22½; 27½; 35	Coke, per ton, if for fuel No S.T.....	Free; \$1.00; \$1.00; \$1.00
or per pound.....	—; —; 2½c.; 3c.	Coke, petroleum.....	Free; \$1.00; \$1.00; \$1.00
preparations of, n.o.p., and confectionery, coated with or containing chocolate, the weight of the wrappings and cartons to be included in the weight for duty, per pound.	2½c. and 10; 20; 27½; 35	ground, when imported by manufacturers of electric batteries for use only in their own factories in the manufacture of such batteries.....	Free
shells and nibs.....	7½; 10; 10; 10	Collapsible tubes of lead or tin.....	10; 27½; 27½; 30
Cocconut meat, broken, or copra, not shredded, desiccated, or prepared in any manner, per lb. Free; Free; Free; ¼c.		Collar buttons.....	20; 25; 35; 35
Exempt from 3% Special Excise Tax.		and 5c. per gross	
oil, viz., cocconut, palm and palm kernel, not edible, for manufacturing soap; carbolio		Collars and cuffs, xylonite, xylite or celluloid.....	Free; 20; 20; 25

For explanation of rates, restricted imports and Geneva agreements, see pages 665-672.

Collars of flax, hemp and cotton,	25; 25; 30; 35	Cones, paper, for winding yarns,	Free
Collars, lace, n.o.p.,	22½; 32½-15%; 32½; 35	Confectionery,	15; 25; 35; 35
Collars wholly of cotton,	25; 25; 30; 35	Confectionery, coated with or containing chocolate, the weight of wrappers and cartons to be included in the weight for duty, per lb.,	1½; 1½; 1½
Collodion cotton, dry,	Free; 17½; 25; 25	(The weight of the wrapping and cartons to be included in the weight for duty.)	2½c. and 12½; 27½; 27½; 35
Collodion, used in photo-engraving and the manufacturing of copper rollers 15; 17½; 17½ 17½		Confetti paper,	20; 22½; 32½; 35
Cologne water (see Alcoholic perfumes)		Connectors, short negative ground or negative battery terminals,	15; 25; 25; 27½
Coloring, brandy not containing spirits 15; 20; 25; 25		Containers, paper, wholly or partially manufactured from fibre or paper board, per lb.,	1c.; 1c.; 1c.; 1½c.
containing spirits, per gal.	\$5.00; \$10.00; \$10.00; \$10.00	But not less than —; 25; 30; 35	
Colours, dry, n.o.p.,	12½; 17½; 20; 22½	Containers, tinplate, when imported by manufacturer of food products for use exclusively in the hermetical sealing of food products in their own factory,	10; 20; 22½; 25
ground in spirits, per gal.	75c; 85c \$1.25; \$1.25	Containers and parts thereof, including expelling bulbs, for vaccines including toxoids (anatoxins) and bacterins, toxins, serums containing immune bodies including anti-toxins, glandular extracts and/or antibiotics, when imported by manufacturers of such products for use in their own factories, under such regulations as the Minister may prescribe,	Free
artists' and school children's colours; fitted boxes containing the same; artists' brushes; pastels of a value of one cent per stick, or over; artists' canvas, coated and prepared for oil painting,	Free; 22½; 27½; 30	Converting apparatus for metallurgical processes in metals,	Free
artists' and school children's colours; fitted boxes containing the same,	15; —	Cookers, fireless if agate or enamelware,	17½; 30; 32½; 35
artists' water paint,	Free; 25; 27½; 30	Copper anodes,	5; 7½; 7½; 10
mortar, in pulp,	17½; 25; 27½; 30	Coppers (sulphate of iron),	Free; 10; 10; 10
Colours, platinum and black oxide of copper for use in the manufacture of colours, Free; 10; 10; 10		Copper bars when imported for use only in the manufacture of rods to be used exclusively in the manufacture of electrical conductors, the individual units of which shall not exceed the area of No. 7/0 gauge conductor,	Free
Colours, pulp—when not ground, to be used in the manufacture of wall paper,	15; 20; 25; 25	buckles, n.o.p., not jewellery,	15; 27½; 27½; 30
Comb blanks of hard rubber, not further manufactured than pressed and vulcanized, when imported by manufacturer of hard rubber combs for use exclusively in the manufacture of such hard rubber combs in their own factories,	Free	Copper burrs, rivets and washers,	20; 20; 25; 30
Comb blanks, celluloid,	Free	cables,	Free; 10; 10; 10
Combs, curry combs,	10; 25; 27½; 35	in bars, rods, in coil or otherwise, not less than six feet in length, unmanufactured,	5; 10; 10; 10
for dress and toilet use, not being jeweller,	10; 20; 25; 27½	ingots, blocks, pigs, per lb.,	1c; 1½c; 1½c; 1½c
but not less than \$1.44 gross.		Copper manganese in blocks,	5; 7½; 7½; 10
Combs, painters, glazing combs,	10; 25; 27½; 35	manufactures of, n.o.p.,	20; 20; 25; 30
Combs, toilet, chief value of material being sterling silver,	17½; 30; 37½; 45	matte,	15; 20; 25; 25
Commercial blank forms (see Bank notes),	22½; 22½; 32½; 35	medals (prizes) (see Medals),	Free
Communion sets of metal, glass, wood or other material; oil stocks; crosiers; benitier and sprinkler; incenser and incense boat; baptismal shells and fonts; missals; scapulars; chapelets; rosaries; religious medals and crosses,	Free	nails and tacks,	20; 20; 25; 30
wafers,	15; 20; 25; 25	oxide of,	Free; 15; 15; 15
Compasses for ships and Aircraft,	Free	black, oxide of, for use in the manufacture of chlorates and colours,	Free; 10; 10; 10
n.o.p.,	Free; 10-10%; 10; 15	precipitate of, crude,	Free
Composition of asphalt and mineral thinning oil,	15; 20; 25; 25	Copper rods when imported by manufacturers for use in their own factories in the manufacture of trolley, telegraph and telephone wires, rollers for calico printing,	Free; 10; 10; 10
Composition metal and plated metal, in bars, ingots or cores, for the manufacture of watch cases, jewelry, and of filled gold and silver seamless wire and for dental purposes,	Free; 7½; 7½; 10	scrap,	1c; 1½c; 1½c; 1½
ornaments,	20; 27½-10%; 27½; 30	sheets, strips, or plates, not polished, planished or coated,	5; 10; 10; 10
Composition, polish, etc.,	12½; 25-10%; 25; 27½	shells for advertising stereotypes, etc. (see Stereotypes) per square inch,	1c; 1½c; 1½c; 1½c
Compounds, chemical for dyeing or tanning,	Free; 10; 10; 10	shells for stereotype, electrotypes, celluloids, etc., n.o.p. (see Stereotypes), per square inch,	1½c; 1½c; 1½c; 1½c
Compounds of tetraethyl lead, in which tetraethyl lead is the preponderant content by weight,	Free; 5; 5; 10	shells for stereotype, etc., for books and newspapers other than English or French (see Stereotypes),	Free
Concrete hardener and filler,	15; 20; 25; 25	sub-acetate, dry (verdigris),	Free
Condensate Celeron in sheet form, cotton coated or pasted together,	20; 25; 25; 30	sulphate of (blue vitriol),	Free; 10; 10; 10
Condensate with paper base,	15; 20; 20; 25	tubing, rod and strip, for manufacture of radio tubes,	Free; Free; Free; 30
Conduit, creosoted for carrying underground telephone wires,	17½; 20; 22½; 25	tubing, not more than one-half of an inch in diameter, not less than six feet in length, coated with metal, and not polished, bent or manufactured,	5; 10; 10; 10
Conduit, flexible, consisting of cotton core, round which is wound paper twine, the whole covered with braided fabric and saturated with tar or asphalt,	25; 25; 30; 35	wire, plain, tinned or plated,	10; 30; 30; 35
and per lb., —; 1½c; 4c.		wire cloth, or woven wire,	17½; 20; 22½; 25
Conduits, enamelled steel, 10½ inches or less in diameter,	15; 25; 27½; 30	Copra or broken cocoonut meat, not shredded, desiccated or prepared in any manner, for use in Canadian manufactures,	Free
Conduits of clay, electric,	20; 35; 35; 35	Coral, not mounted or set,	7½; 10; 10; 10
of paper, bituminized,	20; 22½; 32½; 35		
Conduits, wrought iron or steel not over 10½ inch in diameter,	15; 25; 27½; 30		
Condy's fluid in packages not exceeding 3 lbs gross,	5; 22½; 25; 25		
otherwise,	Free; 7½; 15; 15		

For explanation of rates, restricted imports and Geneva agreements, see pages 665-672.

Cordage of cotton, exceeding 1" in circumference 17½; 22½; 22½; 25
 Cordage of cotton, not exceeding 1" in circumference, when braided or plaited 17½; 32½; 32½; 35
 Cordage of cotton, not exceeding 1" in circumference 15; 20; 22½; 25
 and per lb. —; 3c.; 3½c.; 4c.
 Cordage and twine, for tying purposes 17½; 22½; 22½; 25
 machinery for manufacture of (see Machinery).
 Cordials (see Medicinal preparations).
 Cordials, n.o.p. (see Alcohol ethyl).
 Cords (embroideries, etc.) n.o.p. 17½; 22½; 32½; 35
 Cork blocks, boards, planks, slabs, rods or tubes, produced from cork waste or from granulated or ground cork when for use in Canadian manufactures. Free
 Cork Buoys, covered with cotton duck and bound with rope. 25; 30; 30; 35
 and per lb. —; 1½c.; 4c.
 Cork, granulated, mixed with tar Free; 15; 17½; 20
 Cork, granulated, untreated. Free
 Cork life preservers. Free; 15; 17½; 20
 Cork slabs, boards, planks and tiles produced from cork waste or granulated or ground cork. Free; 17½; 17½; 25
 Corks manufactured from corkwood, over three-fourths of an inch in diameter measured at the larger end, per pound. 4c.; 4½c.; 5c.; 5c.
 manufactured from corkwood, three-fourths of an inch and less in diameter measured at the larger end, per pound. 6c.; 8c.; 8c.; 8c.
 Corks, when used in the manufacture of vaccine points. Free
 Corkwood, or cork bark, unmanufactured. Free
 manufactures of, n.o.p., including strips, shives, shells, squares and washers, Free; 15; 17½; 20
 carpet and matting. 15; 30; 32½; 35
 and per lb. General Rate 4c.
 Corms (florist stock). Free; 15; 15; 20
 Corn, canned, weight of can to be included in weight for duty, per lb. Free; 1½c.; 2c.; 3c.
 From Australia. Free
 cracked. 15; 20; 25; 25
 dried or evaporated. 15; 20; 25; 25
 green. Free; 10; 27½; 30
 grits. 15; 20; 25; 25
 grits for use in the manufacture of corn flour, per 100 lbs. Free; 25c.; 25c.; 30c.
 Corn, Indian, not including Indian corn for purposes of distillation, when imported or taken out of warehouse by manufacturers of starch or for cereal products for human consumption, for use exclusively in the manufacture of starch or such cereal products, in their own factories, under regulations prescribed by the Minister. Free
 Corn, Indian, n.o.p., per bu. Free; 8c.; 20c.; 20c.
 South Africa and Southern Rhodesia. Free
 Corn oil. 15; 20; 25; 25
 sacks (containing Indian corn). 15; 17½; 17½; 20
 Cornmeal per bbl. (no S.T.). Free; 50c.; 50c.; 60c.
 South Africa. Free
 Corn meal, damaged by water in transit. 15; 22½; 22½; 25
 Corn starch (see under starch).
 syrup (see glucose) per lb. ¾c.; 1c.; 1½c.; 1½c.
 Cornices and cornice poles, brass. 20; 20; 27½; 30
 Corsets, cotton. 25; 30; 30; 35
 General rate per lb. 4c.
 linen. 25; 30; 30; 35
 and per lb. —; 1½c.; 4c.
 Corsets, silk. 27½; 30; 30; 35
 and per oz. —; 7c.; 7c.
 Corset clasps, busks, blanks and steels, and covered corset wires, cut to lengths, tipped or untipped. 15; 27½; 27½; 30
 Corset eyelets. Free
 laces, n.o.p. According to material
 Corset metal tips, studs and eyes, when imported by manufacturers of corset clasps and corset wires for use exclusively in the manufacture

of corset clasps and corset wires in their own factories, under regulations prescribed by the Minister. Free
 Corset steel, wire blanks including coil, coated or not .064 inches in thickness or thinner with tolerance not to exceed .002 inch, when imported by manufacturers of corset clasps, steels etc. for use exclusively in the manufacture of clasps, wires and dress stays in their own factories. Free; 5; 5; 5
 Cotosuet, per lb. 1½c.; 1½c.; 1½c.; 2c.
 From New Zealand Free
 Cottolene, per lb. 1½c.; 1½c.; 1½c.; 2c.
 From New Zealand Free
 Cotton, absorbent. 10; 20; 25; 35
 bags not seamless. 20; 22½; 30; 35
 batts and batting, n.o.p. 12½; 22½; 22½; 25
 bobbinet, plain white, cut short lengths 17½; 27½—20%; 27½; 30
 and per lb. —; 3½c.—20%; 3½c.; 4c.
 bobbinet, white, plain in the web Free; 12½; 25; 25
 clothing, n.o.p. 25; 25; 30; 35
 General Rate per lb. 4c.
 collars. 25; 25; 30; 35
 General Rate per lb. 4c.
 counterpanes. 25; 25; 30; 35
 General Rate per lb. 4c.
 crochet. 15; 20; 22½; 25
 and per lb. —; 3c.; 3½c.; 4c.
 cuffs. 25; 25; 30; 35
 General Rate per lb. 4c.
 curtains, wholly or partially manufactured 22½; 27½; —; —
 damask colored. 20; 20; 27½; 32½
 and per lb. —; 3c.; 3½c.; 4c.
 damask, uncoloured. 20; 20; 22½; 27½
 per lb. —; 3c.; 3½c.; 4c.
 diaper. 25; 25; 30; 35
 General Rate per lb. 4c.
 (cotton duck used in the manufacturing of equipment of ships take no S.T.)
 embroideries, n.o.p. 15; 27½—20%; 27½; 30
 per lb. —; 3½c.—20%; 3½c.; 4c.
 embroideries, white and cream coloured (see lace) wholly of cotton. 15; 27½—20%; 27½; 30
 and per lb. —; 3½c.—20%; 3½c.; 4c.
 fabric, not bleached, mercerized, nor colored, n.o.p. 15; 15; 20; 25
 and per lb. —; 3c.; 3½c.; 4c.
 fabric, knitted in the web for manufacturing of rubber boots and shoes. 10; 20; 20; 25
 fabrics, grey, n.o.p. 15; 15; 20; 25
 and per lb. —; 3c.; 3½c.; 4c.
 fabrics, printed, dyed or colored, n.o.p. valued at more than 80c. per lb. 17½; 17½; 27½; 32½
 and per lb. —; 3c.; 3½c.; 4c.
 valued at 50c. or more but not more than 80c. per lb. 17½; 22½; 27½; 32½
 and per lb. —; 3c.; 3½c.; 4c.
 valued at less than 50c. per lb. 17½; 25; 27½; 32½
 and per lb. —; 3½c.; 3½c.; 4c.
 Cotton fabrics, wholly of cotton, bleached or mercerized, not coloured. 17½; 20; 27½; 27½
 and per lb. —; 3c.; 3½c.; 4c.
 woven, wholly of cotton, composed of yarns of counts of not less than 80 and not more than 99. 12½; —; —
 woven, wholly of cotton, coated or impregnated, n.o.p. 22½; 27½; 30; 35
 General Rate per lb. 4c.
 fabrics, woven, made from yarns of counts of 100 or more. Free; 27½; 27½; 32½
 and per lb. —; 3½c.; 4c.
 Cotton, fabrics, woven, wholly of cotton, when imported by manufacturers of cotton bags for use exclusively in the manufacture of cotton bags in their own factories. Free
 and per lb. —; —; —; 4c.
 fillets for card clothing (see fillets). Free
 gabardines, wholly of cotton, with not less than 280 ends and picks of ply yarn per sq. inch. 10; 25; 27½; 32½
 and per lb. —; 3½c.; 3½c.; 4c.
 handkerchiefs, wholly of cotton. 27½; —; —

lace, white and cream colored . . . 20; 27½; 27½; 30 and per lb. —; 3¼c; 3¼c; 4c.	Counters, boot and shoe, of leather . . . 20; 25; 35; 35 bone 15; 20; 25; 25
manufactures of, wholly of cotton . . . 25; 25; 30; 35 General Rate per lb. 4c.	Coverings, inside and outside, used in covering or holding goods imported therewith, shall be subject to the following provisions, viz.:
nets and nettings 15; 20; 27½; 30 and per lb. —; 3c.; 3¼c.; 4c.	(a) Usual coverings, containing free goods only; usual coverings, except receptacles capable of holding liquids, containing goods subject to a specific duty only, n.o.p. Free
oakum (calking) Free	(b) Usual coverings containing goods, not ma- chinery, subject to any ad valorem duty, when not included in the invoice value of the goods they contain Free; 7½; 20; 20
raw, not dyed Free	(bb) Usual coverings containing machinery, when not included in the invoice value of the goods they contain Free; 7½; 15; 20
seamless bags 15; 22½; 20; 25 and per lb. —; 3¼; 4c.	(c) Provided, that usual coverings containing goods subject to any ad valorem duty, if included in the invoice value of the goods they contain, and not charged separately on the invoice, shall be subject to the same rate of duty ad valorem as the goods they contain, and may be combined with the goods for valuation and duty on the Customs entry;
seed cake and meal Free	(d) Provided further, that receptacles capable of holding liquids, when containing goods subject to a specific duty, shall be charged with the rate of duty to which the same would be subject if imported separately, except when the coverings and the goods contained therein are rated together in the Tariff item;
seed oil, n.o.p. 12½; 17½; 17½; 17½	(e) Provided further, that usual coverings designed for use other than in the <i>bona fide</i> transportation of the goods they contain, shall be charged with the rate of duty to which the same would be subject if imported separately.
seed oil for canning fish, edible Free crude (see oil)	(f) Provided also, that the term coverings in this paragraph shall include packing boxes, crates, casks, cases, cartons, wrapping, sacks, bagging, rope, twine, straw or other articles used in covering or holding goods imported therewith, and the labour and charges for packing such goods, subject to regulations prescribed by the Minister of Customs.
seed refuse (foots) Free	Covers, gun or pistol 10; 27½; 15; 30
shadow cretonnes, wholly of cotton with printed warp and plain weft 10; 25; 27½; 32½ and per lb. —; 3¼c; 3¼c; 4c.	table, linen with red border Free; 30; 30; 35 and per lb. (—); 3¼c; 3¼c; 4c.
shoddy 7½; 10; 10; 12½	table, of jute 12½; 25-10%; 25; 30
soluble moistened with amyl acetate 10; 20; 25; 30 and per gal. 15c.; 15c.; 20; 20c.	table, of colored cotton 25; 30; 30; 35 General Rate per lb. 4c.
tapes (see tapes)	Cow ease in packages not over 3 lbs. gross 5; 22½; 22½; 25 otherwise Free; 7½; 15; 15
thread, nitrate of thorium and nitrate of cerium for use in the manufacture of incan- descent gas mantles, when imported by manufacturers of such mantles or of stock- ings for such mantles Free	Crabs, devilled 17½; 40; 40; 40 alive 15; 20; 20; 25
thread on spools not to exceed 250 yds. on one spool 15; 20; 22½; 25 and per lb. —; 3¼c; 4c.	Craft, water-borne (see vessels) 15; 25; 25; 25
tufts for mattresses 25; 25; 30; 35 General Rate per lb. 4c.	Cranberries, see fruits, fresh.
wadding sheet 12½; 22½; 22½; 25	Cranes as machinery 10; 25; 27½; 35
warps, n.o.p. 15; 20; 22½; 25 and per lb. —; 3c.; 3¼c.; 4c.	derricks and stump pullers, n.o.p. 10; 25; 27½; 35
waste, machined (see waste) . . . 7½; 10; 10; 12½	Grapes, black 10; 17½; 17½; 20 other, according to material.
wool, not dyed Free	Crayons, chalk 10; 20; 35; 35
wool, surgical dressing 10; 20; 25; 35	Crayons or pencils, soap-stone 10; 30; 35; 35
yarns, n.o.p. 15; 20; 22½; 25 and per lb. —; 3c.; 3¼c.; 4c.	Cream freezers, iron 10; 25; 27½; 35
yarns, wholly covered with a double layer of metallic strip in single strand only, when imported by manufacturers for use exclu- sively in the manufacture of electrical con- ductors, in their own factories 15; 15; 22½; 25 and per lb. —; 3¼c.; 4c.	Cream separators, materials for, when imported for the manufacture thereof Free
Cotton filter cloth, wholly of cotton, with cut pile, in the web or made up, imported for use exclusively in mining and metallurgical opera- tions 10; 30; 30; 35 and per lb. —; 3¼c.; 3¼c.; 4c.	sizing and enamel sizing 5; 7½; 7½; 10 of tartar in crystals or argols Free; 10; 10; 10 other, n.o.p. (no S.T.) 15; 20; 25; 25
Cotton lace and embroideries, wholly of cotton, not coloured, imported by manufacturers for use exclusively in the manufacture of cloth- ing in their own factories. 7½; 12½-15%; 12½; 20	Cream of Tartar, powdered Free; 17½; 25; 25
Cotton lace and embroideries, wholly of cotton, coloured, imported by manufacturers for use exclusively in the manufacture of clothing in their own factories 7½; 17½; 17½; 30 and per lb. general rate 4c.	Cream of wheat (see food prepared).
Cotton pulp and linters of short fibres of cotton when imported by manufacturers of paper to be used only in their own factories for the manufacture of blotting paper or other grades of paper Free; 10; 10; 12½	Creoline, antiseptic and disinfectant, non- alcoholic 20; 27½; 40; 40
Cotton pulp, imported by manufacturers for use exclusively in their own factories in the man- ufacture of yarns of artificial silk, where similar synthetic fibres produced by chemical process under regulations prescribed by the minister. Free	Creoline, if dry (see med. prep.) 17½; 20; 25; 25 n.o.p. (see med. prep.) 40; 60; 60; 60
Cotton sail cloth, wholly of Egyptian cotton, imported for use exclusively in the manufac- ture of sails for boats and ships, under regula- tion prescribed by the Minister. Free; 20; 20; 25 and per lb. —; 3¼c.; 3¼c.; 4c.	Creme, wool used as hair, curled or dyed, n.o.p. 12½; 17½; 17½; 20
fabrics, wholly of cotton with cut pile, n.o.p. 15; 27½; 27½; 32½ per lb. —; 3¼c.; 3¼c.; 4c.	Cresca potpourri (nuts and raisins) in glass jars, contents, per lb. 3c.; 3¼c.-10%; 3¼c.; 4c.
woven fabrics, wholly of cotton, when imported by manufacturers of cotton bags for use exclusively in the manufacture of cotton bags in their own factories Free; —; —; —	Crocks, earthen or stoneware 20; 30; 30; 35
Coumarin crystal Free; 17½; 25; 25	Crossings, and intersections for railways 15; 25; 25; 30
Counterpanes, silk 27½; 30; 30; 45 and per oz. —; 7c.; 7c.; 7c.	

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Crowbars.....	10; 25; 35; 35
Crucibles, n.o.p., and covers therefor	Free; 15; 15; 15
Crushers (see ore), used exclusively in mining metallurgical or quarrying operations	5; 17½; 20; 25
Crushers, n.o.p.....	10; 25; 27½; 35
Crust oil leather, for use in manufacturing chamois leather.....	Free; 27½; 27½; 27½
Crutches or specially constructed staffs for a cripple (no S.T.).....	Free
Cryolite (ore).....	Free
Crystal glass tableware.....	10; 25; 30; 32½
Cubic nitre or nitrate of soda when imported for use as a fertilizer or as a flux in the reduction of electrolytic copper slimes or for use in the curing and pickling of meats or for use in the manufacture of vitreous glazes and enamel frits or when imported by the manufacturer of explosives for use exclusively in the manufacture of explosives in their own factories.....	Free
Cucumbers, n.o.p. (see "vegetables").	
Cucumbers, salted or pickled.....	15; 22½; 32½; 35
Cue-racks and tips.....	17½; 30; 30; 35
Cues, billiard.....	17½; 30; 30; 35
Cuff buttons not Jewellery.....	20; 25; 35; 35
Cuffs, zylonite, zylvite or celluloid.....	Free; 20; 20; 25
Cullet, glass, broken glass.....	Free
Cultivators, harrows, horse-rakes, seed-drills, manure-spreaders and weeders, horse hoes, scufflers, garden seeders and complete parts thereof (no S.T.).....	Free
Articles which enter into the cost of goods enumerated above (see articles).....	Free
Also rolled iron or steel in bars, coils or rods and pig iron when used in the manufacture of goods enumerated above (no S.T.).....	Free
Cumene bottoms (composed of polymers of isopropyl benzol and benzol) when imported for use in the manufacture of cumene.....	Free
Exempt from Special Excise Tax.	
Cups, brass, being rough blanks, for the manufacture of paper shells or cartridges, when imported by manufacturers of brass and paper shells and cartridges, for use exclusively in the manufacture of such articles in their own factories.....	Free
Cups won as prizes in competition.....	Free
Curling stones and handles therefor	Free; 7½; 7½; 10
Current bushes (no S.T.).....	Free; 2; 2; 2½
Currants, green fruit.....	Free; 10; 15; 20
dried, per lb.....	Free; 4c; 4c; 4c
When in packages 2 lbs. or less, weight of packages to be included in weight for duty.	
From Australia and South Africa.....	Free
Curry powder, per lb.....	3c
and 7½; 10; 10; 10	
Curtain stretchers.....	20; 27½; 27½; 30
Curtains, made up.....	according to material
bamboo.....	according to material
Curtains, wholly of cotton, n.o.p.....	22½; 27½; 30; 35
General Rate per lb. 4c.	
Custard powders, containing sugar or not, per lb. ½c.....	and 15; 30; 35; 35
Cutch.....	Free
Cutlery of iron or steel, plated or not:	
Table knives and table forks.....	15; 25; 30; 35
Pen knives, jack-knives and pocket knives of all kinds.....	Free; 20; 30; 30
Knives, n.o.p.....	Free; 20; 30; 30
Spoons.....	15; 25; 30; 35
Scissors and shears, blank, of iron or steel in the rough, not ground or otherwise manufactured.....	Free; 7½; 7½; 10
Scissors and shears, n.o.p.....	Free; 20; 30; 30
Razors.....	Free; 27½; 30; 30
Safety razor blades.....	—; 20; —
Cutters (vehicles).....	Free; 10; 10; 15
bone.....	10; 25; 27½; 35
Cutters, fodder or feed.....	Free
straw, steel for, not tempered or ground, nor further manufactured than cut to shape.....	Free
Cutting machines, coal, and complete parts, for mining operations, percussion.....	5; 17½; 20; 25

Cuttings, iron or steel, wrought, refuse (see scrap), per ton.....	Free
Cuttings—trees, shrubs, vines, plants, roots, generally known as nursery stock or florists stock, n.o.p.....	12½; 17½; 17½; 30
Cyanamid or lime nitrogen.....	Free
Cyanide mixture.....	Free
Cyanide of Sodium.....	Free
All materials, including parts, entering into cost of manufacture of.....	Free
Cyanide of Potassium.....	Free
All materials, including parts, entering into cost of manufacture of.....	Free
Cyanogen, double salts of.....	15; 20; 25; 25
Cyanogen bromide.....	Free
Cyclometers.....	2½; 15; 25; 30
Cylinders for phonographs, graphophones, gramophones.....	20; 27½–10%; 27½; 30
Cylinders or records specially made for use in the study of languages, under such regulations as may be prescribed by the Minister.....	Free
Cylinders, steel gas containers.....	Free; 20; 20; 25
Cylinder shaving machine.....	10; 12½; 20; 25

D

Dahlia bulbs.....	15; 17½; 22½; 25
Dahlia, florist stock.....	15; 12½; 22½; 25
Damask, uncoloured, cotton, n.o.p.....	20; 20; 22½; 27½
and per lb. —; 3c; 3½c; 4c.	
coloured, in the piece.....	20; 27½; 27½; 32½
and per lb. —; 3½c; 3½c; 4c.	
Dates, dried, unpitted in bulk; Free; ½c; ¼c; ½c.	
filled with candy, per lb.....	½c and 15; 30; 35; 35
filled with nuts or raisins	1c; 1¼c–10%; 1¼c; 2¼c.
in air-tight packages, the weight of the package included in the weight for duty.	
per lb. 2c; 3c; 4c; 5c.	
Australian Treaty, 1c. per lb.	
Dates, n.o.p.....	1c.; 1¼c; 1¼; 2¼
When in packages weighing two pounds each or less, the weight of such packages to be included in the weight for duty.	
Deadening material, hair between asbestos and paper (hair being of chief value).....	30; 40; 40; 40
and per lb. —; 32½c; 32½; 35c.	
Deals, planed, jointed or tongued and grooved (see boards).....	10; 10; 22½; 25
Exempt from Sales Tax.	
Decalcomania paper not printed when imported by manufacturers of decalcomania transfers to be used in their own factories in the manufacture of decalcomania transfers.....	Free
Decalcomania transfers, when imported for use exclusively in the manufacture of vitreous enamelled products or of tableware of china, porcelain, semi-porcelain.....	Free; 10–10%; 10; 12½
Decalcomania transfers, n.o.p.....	12½; 20; 22½; 22½
Deer tongue (powdered).....	Free; 17½; 25; 25
crude.....	Free
heads, mounted.....	15; 20; 25; 25
Degras for leather, fit only for such use.....	Free
Dehydrated sulphate of copper for agricultural or spraying purposes.....	Free
Demijohn, earthen or stoneware.....	20; 20; 30; 35
glass.....	15; 22½; 30; 32½
Dental brushes, dental apparatus.....	15; 30; 30; 40
Dental cement, oxpara liquid.....	15; 20; 25; 25
Dental cement, oxpara powder.....	15; 20; 25; 25
Dental engines, electric.....	Free; 22½; 30; 35
Dental instruments.....	Free
Dental switchboards.....	15; 25; 25; 30
Dermag (see med. prep.).....	60; 60; 60; 60
Designs or models of carpets on separate sheets of paper.....	Free
Designs, paper, for oilcloth and linoleum, to be used as models in the manufacture of such articles.....	Free
Dextrine, and combinations or preparations of starch and dextrine without admixture of foreign material, n.o.p.	
per pound ½c.; 1c.; 1c.; 1¼c.	

For explanation of rates, restricted imports and Geneva agreements, see pages 665-672.

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vanced in value by refining or grinding, or any other process of manufacture, n.o.p.	Free
Drugs, all other, class or kind not produced in Canada	Free; 15; 25; 25
Drums, ear, under regulation prescribed by the minister	Free
Drums of iron, containing soda, and destroyed to release the goods	Free
Dry plates, photographic	15; 27½; 27½; 30
old negative used in the mfg of dry plates	15; 20; 25; 25
Dry red lead; orange mineral; antimony oxide, titanium oxide, and zinc oxide such as zinc white and lithopone; white pigments containing not less than 14 per cent by weight of titanium	Free; 15; 15; 15
Duck, seamless linen, in circular form for use in manufacturing hose pipe	22½; 27½; 27½; 35
cotton, of a class or kind not made in Canada	Free; 10; 10; 10
Ducks, natural, stuffed	15; 20; 25; 25
Dunnage bags of cotton with nickel handles	15; 30; 40; 40
Dusters, feather	15; 30; 30; 40
Dyeing articles—Non-edible seeds, beans, nuts, berries, plants, weeds, barks, and woods, in a crude state or chipped or ground, and extracts and preparations thereof, and chemical compounds adapted for dyeing or tanning; tumeric, nutgalls and extracts thereof; indigo, indigo paste and extracts of; aniline and coal tar dyes, soluble in water, in bulk or packages of not less than one pound weight; aniline oil, crude, alizarin and artificial alizarin; annatto, liquid or solid; iron liquor, being solution of acetate or nitrate of iron adapted for dyeing and calico printing; red liquor, being a crude acetate of aluminum prepared from pyroligneous acid and adapted for dyeing and calico printing	Free
Dyeing, books on	Free
Dyeing machines for textile fabrics of a class or kind not made in Canada	Free; 5; 5; 10
Dyes, aniline, and coal tar, soluble in water, in bulk or packages of not less than one pound weight	Free; 10; 10; 10
Provided that when such dyes are permitted entry into the United Kingdom, by license under section (2) of the Dye-Stuffs Act, 1920, they shall be free of duty.	
Dynamos, electric, generators and transformers	25; 22½; 33½; 37½
E	
Ear-telephone sets and similar appliances, including batteries thereof, and complete parts, for use by deaf persons, under regulations prescribed by the Minister	Free
Earth, fuller's, in bulk only, not prepared for toilet or other purposes	Free
Earthenware, n.o.p.	17½; 25; 35; 35
demijohns, churns and crocks	17½; 20; 30; 35
figures	Free; 27½-10%; 27½; 35
fittings for sewer pipes	15; 22½; 30; 35
stills and spurs for manufacture of	Free
tiles or blocks for mosaic flooring	15; 20; 27½; 30
tiles, n.o.p.	15; 25; 32½; 35
tiles for roofing purposes	Free; 20; 32½; 35
Baths, bathtubs, basins, closets, closet seats and covers, closet tanks, lavatories, urinals, sinks and laundry tubs of earthenware, stone, cement, clay or other material, n.o.p.	15; 25; 35; 35
Earths, crude only	Free
Earths, ochrey	5; 15; 15; 15
Effects, household and personal, British subjects dying abroad (see apparel) (no S.T.)	Free
Egg albumen, per lb.	5c.; 10c.; 10c.; 11c.
Australian Treaty, 4c. per lb.	
New Zealand Treaty, 5c. per lb.	
graders	Free; 5-10%; 5; 10
Egg nutritive, weight of packages included, ½c. per lb. and	15; 30; 35; 35
Eggo	15; 20; 25; 25
Egg Whites, frozen or not, imported separately, per lb.	5c.; 10c.; 10c.; 11c.
Australian Treaty, 4c. per lb.	
New Zealand Treaty, 5c. per lb.	
Egg Yolk, n.o.p., per lb.	5c.; 10c.; 10c.; 11c.
Australian Treaty, 4c. per lb.	
New Zealand Treaty, 5c. per lb.	
Egg Yolks in bulk, preserved with salt, per lb.	5c.; 5c.; 10c.; 11c.
Eggs, fish, for propagating purposes	Free
Eggs, per dozen (no S.T.)	2c.; 3½c.; 5c.; 10c.
Under Australian & New Zealand Treaty free during the months of January and February, British Preferential rate during the other months of the year.	
Eggs must have certificate from Dept. of Health	
Eggs, white, not in the shell, frozen or not	per lb. 5c.; 10c.; 10c.; 11c.
Eggs, whole, egg yolk or egg albumen, frozen or otherwise prepared n.o.p. whether or not sugar or other material be added	per lb. 5c.; 10c.; 10c.; 11c.
Australian Treaty, 4c. per lb.	
from New Zealand	5c.
Eggs, egg yolks or egg albumen, dried evaporated, desiccated, or powdered whether or not sugar or other material be added	10; 25; 25; 30
Elastic, round braid	20; 25; 32½; 35
Elastic rubber thread, not covered	Free; 10; 10; 15
Elastic stocking	according to material
Elastic webbing over 1 inch wide but not exceeding 12 inches in width, imported by manufacturers for use in their own factories	12½; 20; 20; 25
Elastic webbing woven or braided with frill attached to the edge thereof not exceeding 12 inches wide	20; 25; 32½; 35
Elder wine (see wines of all kinds, n.o.p.)	
Electric apparatus and complete parts thereof, n.o.p.	15; 22½; 25; 30
Electric and galvanic batteries	15; 22½; 25; 27½
Electric batteries, storage, composed of plates measuring not less than 11 inches x 14 inches and not less than ¾ inch in thickness and complete parts thereof	Free; 20; 25; 27½
Electric dental engines	Free; 22½; 30; 35
Electric detonator caps	10; 27½; 33½; 37½
motors	15; 22½; 33½; 37½
Electric dry shaving machines, for use in removing human hair, and parts thereof	Free; Free; Free; 10
Electric dynamos or generators and transformers and complete parts thereof, n.o.p.	15; 22½; 33½; 37½
Electric flame proof switch gear, for use underground in coal mines, and complete parts thereof	Free; 20; 20; 30
Electric generators and complete parts thereof for generating electric power for lighting grain elevators	Free; 10; 10; 10
Electric light carbons or carbon points, of all kinds n.o.p.	22½; 32½; 33½; 35
and per lb.	20c.; 20c.; 20c.
Electric light fixtures, or metal parts thereof	20; 22½; 30; 30
Electric machines for separating etc., iron ores, (see mining machinery)	Free; 10; 10; 10
push buttons (for bells)	15; 22½; 25; 30
Electric sad irons, complete parts	12½; 22½; 25; 27½
Electric or gas welding apparatus, and parts thereof, not including motors	Free; 20; 25; 30
Electro-plated ware, n.o.p.	15; 22½; 33½; 45
Electrotypes, advertising (see stereotypes), per sq. in.	1c.; 1½c.; 1½c.; 1½c.
Electrotypes, advertising matrices and copper shells for (see stereotypes), per sq. in.	1c.; 1½c.; 1½c.; 1½c.
Electrotypes, for periodical publications enjoying second class mailing privileges, the pages of which are regularly bound, wire stitched or otherwise fastened together	Free; Free; Free; 25
Electrotypes, n.o.p. (see stereotypes, n.o.p.), per sq. in.	1c.; ½c.; ½c.; ½c.
n.o.p., matrices and copper shells for (see stereotypes, n.o.p.), per sq. in.	½c.; ½c.; ½c.; ½c.

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Elevators for floating dredges, gold mining (see machinery, alluvial gold mining).....	Free
Elixirs, alcoholic, n.o.p., per gal.	\$3.00
Embalming fluid (containing more than 40% proof spirits).....	\$3.00 per gallon; 30; 30; 30
Embroideries, lace, nets, nettings, bobinet, n.o.p., fringes and tassels wholly of cotton.....	15; 27½; 20%; 27½; 30
Embroideries, n.o.p.	3¼c.; 20%; 3¼c.; 4c.
Embroidery silk.....	17½; 22½; 32½; 35
Emery in bulk, crushed or ground.....	15; 22½; 22½; 25
Manufactures of.....	Free
paper or cloth.....	10; 20; 25; 30
wheels.....	12½; 20; 22½; 25
Enamel, jewellers'.....	10; 20; 25; 30
Enamel, sizing.....	15; 20; 25; 25
Engineering, books on.....	5; 7½; 7½; 10
Engine parts viz: Carburetors, magnetos, distributor, coils and spark plugs and complete parts thereof; all the foregoing when of a class or kind not made in Canada when imported for use in aircraft engines.....	Free; Free; Free; 27½
Parts finished or not, n.o.p. for aircraft engines.....	Free; 7½-10; 7½, 27½
Engines, air cooled internal combustion, of not greater than 1½ h.p. rating, and complete parts thereof.....	Free; 20; 25; 30
Engines, Automobile and motor vehicle, stripped, n.o.p. and complete parts thereof, n.o.p.	Free, 25; 25; 35
steam, all others.....	15; 20; 25; 30
traction, for road making.....	15; 25; 25; 30
Engines, diesel and semi-diesel engines, and complete parts thereof, n.o.p.	Free; 20; 25; 30
Engines, diesel and semi-diesel marine, not made in Canada.....	Free
Engines, gasoline, n.o.p.	15; 25; 25; 30
blast furnace blowing (mining machinery)....	Free
kerosene, marine.....	15; 25; 25; 30
Engines to be used exclusively in the propulsion of boats bona fide owned by individual fishermen for their own use in the fisheries, under regulations prescribed by the Minister of National Revenue.....	Free; 12½; 12½; 15
(certificate of use to be subscribed on face of entry.) (No S.T. also none on material used in the manufacture of goods of this item or consumed in the process of manufacture).	
Engines and complete parts thereof, when imported for use only in the equipment of aircraft.....	Free; 15; 25; 27½
Engines, traction or portable, for farm purposes, n.o.p.	Free; Free; Free; Free
Engines, gasoline, traction, for farm purposes, and finished parts.....	Free
Engravings or designs (architects).....	Free
Engravings, or prints or proofs from transfers and similar works of art, n.o.p.	12½; 20; 22½; 22½
Engravings, see also "plates".	
Envelopes.....	20; 22½; 32½; 35
Epsom salts.....	15; 20; 25; 25
Equipment for generating electric power for farm purposes only, viz:—Engine, gas tank, generator, storage battery, and switchboard or panel, and complete parts of the foregoing.....	Free
Esparto grass (Spanish).....	Free
Essences, alcoholic, n.o.p., per gal.	\$5.00; \$10.00; \$10.00; \$10.00
n.o.p. (see medicinal preparations).	and 30; 30; 30; 30
Essential oils, n.o.p.	Free; 7½; 7½; 7½
Etchings, artists' proof, unbound, such as are printed by hand from plates or blocks etched or engraved with hand tools and not such as are printed from plates or blocks etched or engraved by photochemical or other mechanical processes.....	Free
Ether, nitrous, per gal., \$3.00 and.....	30; 30; 30; 30
sulphuric.....	Free; 20; 25; 25
Ethylene glycol, when imported by manufacturers of synthetic resins, for use exclusively in the manufacture of synthetic resins, in their own factories.....	Free
Ethylene glycol, when imported by manufacturers of explosives, for use only in the manufacture of such articles in their own factories. Free	
Ethylene glycol, when imported by manufacturers of anti-freezing compounds, or explosives, to be used exclusively in the manufacture of anti-freezing compounds in their own factories.....	Free
Ethyl chloride and ethylene of a class or kind not made in Canada, when imported in good faith for the use of any public hospital.....	Free
Ethyl, nitrate, per gal. \$3.00, and.....	30; 30; 30; 30
Exchange, bills of, unsigned.....	22½; 28½; 32½; 35
Exhibition, articles and animals (see animals for exhibition) (see Goods Imported Temporarily). Free	
Explosives, glycerine for (see glycerine).....	Free
n.o.p., per lb.....	1¼c.; 2¼c.; 2¼c.; 2¼c.
powder blasting, mining per lb.	
powder, canister, cannon, musket, rifle, Sporting.....	1¼c.; 1¼c.; 1¼c.; 2c.
per lb. 2c.; 2¼c.; 2¼c.; 3c.	
Extracts, alcoholic n.o.p. (spirits), per gal. \$5.00; \$10.00; \$10.00; \$10.00 and ..	30; 30; 30; 30
Extracts, non-alcoholic, n.o.p.	15; 20; 25; 25
for dyeing and tanning (see dyeing articles) Free	
Extracts of meats and fluid beefs, not medicated.....	10; 30; 30; 35
Australian Treaty.....	10%
Under New Zealand Treaty (except tongues and kidneys which are rated at 15%, but not more than 3c. per lb.....	15%
Extract of coffee, n.o.p., and substitutes, per lb.....	5c.; 7c.; 7c.; 7c.
Extract of lemon peel.....	20; 35-10%; 35; 35
Extract of malt, alcoholic medicinal n.o.p. more than 2½% and less than 40% proof spirits.....	60; 60; 60; 60
Extract of malt flour containing less than 50 per centum in weight of malt; malt syrup or malt syrup powder; extracts of malt, fluid or not; grain molasses—all particles in this item upon valuation without British or foreign excise duties, under regulations prescribed by the minister, per pound.....	—; 5c.; 5c.; 10c.
and 25; 30; 30; 35	
Extract of malt, non alcoholic, for medical or baking purposes, n.o.p.	—; 5c.; 5c.; 10c.
and 25; 30; 30; 35	
Extraline (animal stearine) per lb.	
1¼c.; 1¼c.; 1¼c.; 2c.	
Eyeglass frames and metal parts, n.o.p.	15; 17½; 17½; 20
metal parts, unfinished, for the manufacture of spectacle and eyeglass frames. Free; 5; 5; 5	
Eyeglasses and lenses for.....	20; 22½; 27½; 30
Eyeglasses, contact, or lenses, designed to be worn in direct contact with the human eye under the lid.....	Free
Eyeteles, corset and shoe.....	Free
Eye shades.....	According to material

F

Fabrics, alpaca linings.....	Free; 20; 20; 25
Fabrics, coated or impregnated, wholly of cotton, n.o.p.	22½; 30; 30; 35
General Kate, per lb. 4c.	
Fabrics, coated or impregnated, composed wholly or in part of vegetable fibre, but not containing silk, synthetic textile fibres or filaments nor wool n.o.p.	25; 30; 30; 35
and per lb. —; —; 1¼c.; 4c.	
Fabrics, cotton, grey, unbleached, mercerized not colored, n.o.p.	15; 15; 20; 25
and per lb. —; 3c.; 3¼c.; 4c.	
Fabrics, cotton, bleached or mercerized, not colored, n.o.p.	17½; 17½; 22½; 27½
and per lb. —; 3c.; 3¼c.; 4c.	
gabardines, wholly of cotton, with not less than 280 ends and picks of ply yarn per square inch.....	12½; 25; 27½; 32½
and per lb. —; 3¼c.; 3¼c.; 4c.	
Fabrics, melton cloth, imported by manufacturers of tennis balls for use in the manufacture of tennis balls, in their own factories.....	Free; 35; 35; 40

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and per lb. —; 30c.; 30c.; 35c.
 Fabric, wholly of cotton for covering books. 15; 27½; 30; 35
 and per lb. —; 1½c.; 4c
 Fabrics with cut weft pile, wholly of cotton or of cotton and synthetic textile fibres or filaments. British Preferential Tariff 5%
 Fabrics, woven, wholly of cotton, when imported by manufacturers of cotton bags for use exclusively in the manufacture of cotton bags in their own factories. Free
 Fabrics, woven, wholly or in part of vegetable fibres, and all such fabrics with cut pile, n.o.p. not containing silk, synthetic textile fibres or filaments nor wool 20; 20; 27½; 30
 Fabrics, woven, not exceeding two inches in width, made with unserrated selvages, generally known as single, double or four shot corded ribbons, imported by the manufacturers of men's hats for use exclusively in their own factories in making the bands for, or in binding the edges of men's hats only. Free; —; —; —
 woven dress linens containing not more than 15% by weight of cotton yarns for decorative effect. Free; 25; 30; 35
 and per lb. —; 3½c.; 3½c.; 4c.
 woven or braided, not exceeding twelve inches in width, wholly or in part of vegetable fibres, n.o.p. not to contain silk, synthetic textile fibres or filaments nor wool. 22½; 27½; 27½; 35
 Fabrics, wholly of jute, n.o.p. Free; 22½; 22½; 25
 woven fabrics, in the web, wholly of flax or hemp, not to include towelling and glass cloth of crash or huck, with or without lettering or monograms woven in, nor table cloths and napkins of crash with colored borders. Free; 22½; 30; 35
 and per lb. —; 3c.; 3½c.; 4c.
 Articles wholly of flax or hemp, such as sheets, pillow cases, table cloths and napkins, towels and handkerchiefs, but not to include towels or glass cloths of crash or huck, with or without lettering or monograms woven in, nor table cloths and napkins of crash with colored borders. Free; 20; 30; 35
 and per lb. —; 3c.; 3½c.; 4c.
 Fabrics, slipper cloth, woven, napped on one or both sides, wholly or in part of wool, not to contain silk or synthetic textile fibres or filaments, weighing not less than 22 ounces per square yard, when imported by manufacturers of indoor footwear, to be used exclusively in the manufacture of such articles in their own factories. Free; 27½; 35; 40
 General Rate per lb. 35c.
 Towelling and glass cloths of crash or huck, with or without lettering or monograms woven in, table cloths and napkins of crash with colored borders, in the web, wholly of flax or hemp; woven fabrics, in the web, composed in part of flax or hemp, not containing silk, synthetic textile fibres or filaments, nor wool. 22½; 30; 30; 35
 and per lb. 3c.; 3½c.; 3½c.; 4c.
 Towels and glass cloths of crash or huck, with or without lettering or monograms woven in, table cloths and napkins of crash with colored borders, wholly or in part of flax or hemp, not containing silk, synthetic textiles fibres or filaments nor wool 25; 30; 30; 35
 and per lb. 3c.; 3½c.; 3½c.; 4c.
 manufactures, wearing apparel and ready-made clothing, composed wholly or in part of wool, worsted, the hair of the goat, or other like animal, n.o.p.; cloths, doeskins, cassimeres, tweeds, coatings, overcoatings and felt cloth, wool, worsted etc n.o.p. 25; 27½; 40; 40
 and per lb. —; —; 32½c.; 35c.
 Under New Zealand Treaty travelling rugs of wool. 30%
 Fabrics, wholly or in part of synthetic textile fibres or filaments, not to contain wool, not

including fabrics in chief part by weight of silk n.o.p. 22½; 27½; 40; 45
 per lb. —; 40c.; 40c.; 40c.
 Woven, and all textile manufactures, wholly or partially manufactured, of which the component of chief value is artificial silk or similar synthetic fibres produced by chemical processes, for use exclusively in the manufacture of electrical apparatus or appliances. Free; 30; 30; 45
 Fabrics, wholly of cotton, not bleached, mercerized or coloured, when imported by manufacturers of cotton bags when used exclusively in the manufacture of cotton bags in their own factories. Free
 Fabrics, coated or impregnated n.o.p.
 (a) Composed wholly or in part of silk 27½; 30; 30; 45
 (b) Composed wholly or in part of synthetic textile fibres or filaments but not containing silk. 30; 40; 40; 50
 Fabrics, plush, not over twenty-four inches wide or less wholly of silk or synthetic textile fibres or filaments, but not containing wool. 17½; 32½-25%; 32½; 35c
 Fabrics, plush, over 24 inches in width with pile, wholly of silk or synthetic textile fibres or filaments, but not containing wool. 17½; 32½-10%; 32½; 35c
 Fabrics, silk, not over 26 inches in width 22½; 25; 40; 45
 and per lineal yard —; 10c; 10c.; 10c.
 silk, over twenty-six inches wide 22½; 40-10%; 40; 45
 and per lineal yard —; 10c; 10c.; 10c.
 Fabrics, woven, of a kind not made in Canada, wholly, or in chief part, by weight, of silk or of synthetic textile fibres or filaments, or both, imported in the web in lengths of not less than five yards each by manufacturers of neckties, scarves, or mufflers, for use exclusively in the manufacture of such articles in their own factories. 17½; 15; 20; 20
 Fabrics of wool or of cotton and wool, commonly described and sold as lustres, mohair, alpaca and Italian linings. Free; 20; 20; 25
 filter press cloth of wool. 20; 35; 35; 40
 and per lb. —; 30; 30c.; 35c.
 woven fabrics, composed wholly or in part of yarns of wool or hair, commonly known as billiard cloth. Free; 20; 35; 40
 and per lb. —; 25c.; 30c.; 35c.
 woven cord tire fabric, wholly or in chief part by weight of synthetic textile fibres or filaments, not to contain silk nor wool, coated with a rubber composition, when imported by manufacturers of rubber, to be incorporated by them in pneumatic tires, in their own factories. Free; 15; 17½; 25
 and per lb. 3½c; 3½c; 4c
 False faces (paper masks). 20; 22½; 32½; 35
 Fanning Mills. Free
 Fans. 20; 27½-10%; 27½; 30
 Farina, Dutch, per lb. 1c.; 2c.; 2c.; 2c.
 Weight of packages to be included in weight for duty.
 Farina, in packages not exceeding 25 lbs. weight each. 20; 25; 27½; 27½
 Farina, n.o.p. 15; 15; 17½; 20
 Farm rollers, and parts thereof. Free
 wagons, sleds and complete parts. Free; 15; 15; 25
 Fashion plates, tailors', mantle-makers' and milliners', when imported in single copies in sheet form with magazines or periodical trade journals. Free
 Fashion plates, n.o.p. 15; 20; 22½; 22½
 Fasteners, dome snap of metal for ladies dresses, etc. 15; 25; 27½; 30
 Fasteners, glove, metal. 15; 25; 27½; 30
 Fasteners, slide, hookless or zipper. 25; 30; 37½; 40
 Featherbone, plain or covered, in coils. Free; 17½; 17½; 20
 Feathers, artificial. 20; 22½; 27½; 27½
 in their natural state. 10 12½; 12½ 15
 and manufactures of, n.o.p. 20; 22½; 27½; 27½
 Feed cutters for farm purposes only. Free
 Feeders, automatic (mining machinery). Free

For explanation of rates, restricted imports and Geneva agreements, see pages 665-672.

Feeds, animal or poultry, soya bean, soya bean oil cake, soya bean oil meal, when imported for use as animal or poultry feeds, or as fertilizer, or when imported for use in the manufacture of animal or poultry feeds or fertilizers. Free	Fertilizers, compounded or manufactured, n.o.p. (no S.T.) Free; 5; 7½; 10
Felloes of hickory or oak, not further manufactured than rough sawn, or bent to shape Free	From New Zealand Free
Felplaned on one or both sides. 17½; 20; 22½; 25	unmanufactured, including phosphate rock, kainite or German potash salts and German mineral potash; bone-dust, charred bone and bone ash; fish offal or refuse and animal or vegetable manures. Free
Felspar, not further than ground. Free; 15; 20; 30	articles which enter into the cost of the manufacture of, when imported for use exclusively in the manufacture of fertilizers (no S.T.). Free
crude. Free	soya beans and soya bean cake for use in the manufacture of fertilizer. Free
Felt, adhesive for sheathing vessels. Free	mourah meal for use in manufacture of. Free
Felt board. 15; 22½; 25; 35	Fibreboard—see boards.
pressed, for use in the manufacturing of artificial limbs. Free	Fibre, flax and jute, not bleached Free
pressed of all kinds, in the web, not consisting of nor in combination with any woven, knitted or other fabric or material Free	flax, machinery to prepare of a class or kind not made in Canada. Free; 5; 5; 10
and per lb. 5c.; 17½c.; 17½c.; 20c.	Mexican Free
sized and hydraulic pressed, and covered with paper or uncovered, adapted for the manufacture of gun wads. Free	ramie Free
splint. 15; 22½; 22½; 25	vulcanized, karlavert, indurated fibre, and like material, and manufactures of n.o.p. 17½; 17½; 22½; 25
and per lb. 5c.; 17½c.; 17½c.; 20c.	pots, boxes, bands, collars or protectors, of flexible paper or fibreboard, for use exclusively in growing plants for transplanting purposes, or for protecting plants while growing. Free
Felt splint, for use in making moulded splints for medical purposes —; 10; —; —	Fibres and grasses, other than cotton, further manufactured fibres of raphia and sisal, and flax tow. Free; 17½; 17½; 17½
When from the United Kingdom. Free	Fibres, vegetable tampico and istle. Free
Fence posts, (no S.T.) Free	Fibres, vegetable, other than cotton, when imported by manufacturers of brushes for use exclusively in the manufacture of brushes, in their own factory. Free; 5; 5; 7½
Fencing, buckthorn, strip (see buckthorn fencing) made from wire not more than .144 inch and not less than 0.40 inch in diameter Free; 12½; 12½; 15	Fibrilla, flax fibre and flax tow, not colored, not further manufactured than dried, cleaned, cut to size, ground and sifted. Free
foils and masks. 10; 27½; 27½; 30	Field rollers and parts. Free
iron or steel, wire, n.o.p. 20; 30; 35; 35	Fig paste, unsweetened. 2c.; 3¼c.; 3¼c.; 5c.
wire, of iron or steel, coated, covered or not, in coils, not less than .144 inch and not less than .080 inch in diameter, with tolerance not to exceed .004 inch, when imported by manufacturers of barbed wire or barbed wire fencing in their own factories Free; 10; 10; 10	Figs, dried, in packages of 2 lbs each or less weight of packages included, per lb. Free; ½c.; ¾c.; ¾c.
woven or welded, of iron or steel, coated or not, n.o.p. 17½; 25; 35; 35	dried, prepared with sugar. 20; 35-10%; 35; 35
woven or welded, of iron or steel, from wire not more than .144 inch and not less than .080 inch in diameter. Free; 12½; 12½; 15	Files and rasps. Free; 25; 35; 35
Ferment cultures for butter making. Free	File ties (wire) 10; 25; 27½; 35
Ferment-cide, flavors and colours, for summer drink. 15; 20; 25; 25	Files, mower, if imported in the form of carbide stones, not further manufactured than moulded or burned. 10; 22½; 25; 30
Fern leaves, not dyed or further m'fd than dried 15; 20; 25; 25	Fillings, iron or steel. 15; 20; 25; 25
Ferns. 15; 22½-10%; 22½; 25	Fillers, liquid. 17½; 20; 27½; 30
Ferro-alloys:	n.o.p. 12½; 20; 20; 22½
(a) Ferro-manganese, spiegeleisen and other alloys of manganese and iron—per pound, or fraction thereof, on the manganese contained therein Free	Fillets of cotton and rubber not exceeding seven inches wide, when imported by manufacturers of card clothing for use exclusively in the manufacture of card clothing in their own factories. Free
(b) Silico-manganese, silico spiegel and other alloys of manganese and iron containing more than 1 per centum, by weight, of silicon—per pound, or fraction thereof, on the manganese contained therein. Free; 1½c.; 1½c.; 1½c.	Film, hypersensitive or supersensitive panchromatic films and infra-red films, unexposed, for aerial photography. Free; 10; 10; 15
(c) Ferro-silicon, being an alloy of iron and silicon containing 8 per centum or more, by weight, of silicon and less than 60 per centum—per pound, or fraction thereof, on the silicon contained therein. Free; 1½c.; 1½c.; 1½c.	Films for photographers' use Free; 20; 25; 30
(d) Ferro-silicon, being an alloy of iron and silicon containing 60 per centum or more, by weight, of silicon and less than 90 per centum—per pound, or fraction thereof, on the silicon contained therein. Free; 2½c.; 2½c.; 2½c.	for cinematograph or moving picture machines 1½ inches and over per lineal foot 1½c.; 1½c.; 3c.; 3c.
(e) Ferro-silicon, being an alloy of iron and silicon containing 90 per centum or more, by weight, of silicon—per pound, or fraction thereof, on the silicon contained therein. Free; 5c.; 5c.; 5½c.	motion picture negatives, made from negative stock, capable of use only for making positive films. 10; 27½; 32½; 40
(f) All alloys used in the manufacture of steel or iron, n.o.p. Free; 5c.; 5c.; 5c.	Films for photo engraving and for engraving copper rollers—collodion for use in, when imported by photo engravers and manufacturers of copper rollers. 15; 17½; 17½; 17½
Ferro-vanadium and vanadium oxide, when for use in manufacture of steel or iron. Free	Films, exposed, undeveloped, motion picture film of celluloid. 10; 10; 32½; 40
Ferrotype plates. 10; 25; 27½; 35	Film, positive, moving picture, less than 1¼" in width, n.o.p. Free; 20; 20; 25
Ferrules for umbrellas etc. (see ribs). Free; 5; 5; 20	Films, positive and negative of periodical publications, regularly issued at stated intervals as frequently as, at least, four times a year, not including catalogues. Free
For explanation of rates, restricted imports and Geneva agreements, see pages 665-672.	Films, moving picture, sound or silent, separate sound film track, slides and slide films, positive or negative; sound disks, records and transcriptions; when certified by the Government or by a recognized representative authority of the

Government of the country of production as being of an international educational character; subject to such regulations as the Minister may provide.	Free
Film of standard width (one and one-eighth of an inch and over) when imported for the sole purpose of having 16 millimetre reproductions made therefrom and provided that the original is re-exported within three months from date of importation. . . per linear foot	Free; 3c.; 3c.
Filter papers.	15; 22½; 22½; 25
Fingering yarn, wool.	15; 20; 20; 22½
and per lb. 6c.; 20c.; 20c.; 22½c	
Finnish oil, n.o.p.	10; 20; 25; 30
and per gal. 15c.; 15c.; 20c.; 20c.	
Fire-arms.	10; 22½; 27½; 30
(Imported only by permit, see page 766)	
Fire-arms—guns and rifles, of a class or kind not made in Canada.	Free; 10; 27½; 30
Firebrick containing not less than ninety per cent of silica; magnesite firebrick or chrome firebrick; other firebrick valued at not less than one hundred dollars per one thousand, rectangular shaped, the dimensions of each not to exceed one hundred and twenty-five cubic inches, for use exclusively in the construction or repair of a furnace, kiln or other equipment of a manufacturing establishment. Free	
Fire brick of a class or kind not made in Canada, n.o.p., for use exclusively in the construction or repair of a furnace, kiln, or other equipment of a manufacturing establishment.	Free; Free; Free; 15
Fire bricks, n.o.p.	5; 15; 15; 22½
Fire clay manufacturing of n.o.p. 12½; 20; 20; 22½	
stove linings.	12½; 20; 20; 22½
Fire clay, n.o.p., not further manufactured than ground.	Free
Fire clay sleeves.	12½; 20; 20; 22½
Fire crackers.	Free; 22½; 22½; 25
Fire engines and fire extinguishing machines and chassis for same; complete parts other than chassis parts of the foregoing, n.o.p. Free, 25; 30; 35	
Fire extinguishers, hand, and sprinkler heads for automatic sprinkler systems for fire protection.	22½; 20; 30; 35
Fire hose, linen, lined or unlined, n.o.p.	15; 30; 32½; 35
Fire proof blocks.	15; 20; 25; 25
Firemen's helmets; safety helmets for industrial purposes; parts of such helmets.	Free
Fireproofs and dry colours, n.o.p. 12½; 20; 20; 22½	
Firewood.	Free
Fireworks.	Free; 22½; 22½; 25
Fish: anchovies, sardines, sprats, pilchard, packed in oil or otherwise, in tin boxes, the weight of the tin box to be included in the weight for duty:	
(a) When weighing over twenty ounces and not over thirty-six ounces each, per box	3½c.; 3½c.; 5c.; 6c.
(b) Weighing over twelve ounces and not over twenty ounces each, per box 2½c.; 3c.; 4c.; 4½c.	
(c) When weighing over eight ounces and not over twelve ounces each, per box.	2c.; 2c.; 3c.; 3½c.
prepared in oil.	20; 30; 30; 35
Fish, and fishing, books on.	Free
all other fresh, pickled or salted, per lb. (see also "Packages")	½c.; ½c.; ½c.; 1c
boneless, per lb.	½c.; ½c.; ½c.; 1c
orabs and clams in sealed containers.	17½; 40; 40; 40
dried, per lb.	½c.; ½c.; ½c.; 1c
eggs for propagating purposes.	Free
halibut, fresh, pickled or salted. ½c.; ½c.; 2c.; 2c.	
halibut livers, fresh.	Free
herrings, pickled and salted, per lb.	½c.; ½c.; ½c.; 1c.
herring (not including kippered herring in sealed containers) packed in oil or otherwise, in sealed containers.	—; 25; —; —
(Fish and products thereof not canned or medicated take no S.T. Fish, or products thereof, canned but not medicated take So. S.T.).	
Fish hooks, for deep-sea or lake fishing, not smaller in size than number 2.0; fishing nets and nettings of all kinds; threads, twines, marlines, fishing lines, rope and cordage of cotton, hemp, manilla or other vegetable fibre not exceeding one and one-half inches in circumference, to be used for fishing purposes or for the construction or repair of fishing nets; the foregoing not to include such articles used for sportsmen's purposes, and to be subject to such regulations as the Minister may prescribe Free (Manilla fibre used in the manufacture of rope for the fisheries take no S.T.)	
Fish hooks, n.o.p.	Free; 20; 25; 30
Fish, labels for.	22½; 27½; 32½; 35
lines, of all kinds n.o.p.	Free; 20; 25; 30
lines, gut leaders without hooks.	Free; 20; 25; 30
live, for propagating purposes.	Free
Fish livers, fresh, salted or in preservative medium.	Free
lobsters, alive, n.o.p.	15; 20; 20; 25
mackerel, per lb. (see also "Packages")	½c.; ½c.; ½c.; 1c
nets, deep sea fishing (see fish hooks).	Free
nets, sportsmen's.	Free; 20; 25; 30
Fish offal (see fertilizers)	Free
oils.	12½; 20; 20; 22½
other in tin boxes (see fish, anchovies).	Free
Oysters, seed or breeding.	Free
Oysters in the shell.	17½; 15; 22½; 25
From New Zealand.	15%
Oysters, shelled, in bulk, n.o.p. per gallon	7c.; 5c.; 9c.; 10c.
New Zealand Treaty 50. gal.	
prepared or preserved, n.o.p., including oysters.	17½; —; 27½; 30
kippered herring in sealed containers.	—; 27½; —; —
lobsters, shellfish and oysters, n.o.p.	—; 22½; —; —
salmon.	—; 27½; —; —
all other fish, n.o.p.	—; 22½; —; —
preserved in oil, n.o.p.	20; 30; 30; 35
products, fresh, dried, salted or smoked products of Newfoundland.	Free
refuse (see fertilizers).	Free
salmon, fresh, pickled or salted, per lb.	½c.; ½c.; ½c.; 1c
shellfish known as Toheroas in sealed tin containers, including liquid contents.	Free
From New Zealand.	Free
sardines, etc., in tin boxes (see fish, anchovies), scallop fresh but not frozen.	15; 20; 20; 25
seines, deep sea (see fish hooks).	Free
shrimps in sealed containers.	17½; 15; 40; 40
skins, (specimens).	Free
smoked, per lb.	½c.; ½c.; ½c.; 1c
sprats in tin boxes (see fish, anchovies), trawls, trawling spoons, fly hooks, sinkers, swivels, sportsmen's fishing reels, bait hooks, and fishing tackle, n.o.p. Free; 20; 25; 30	
twines for nets in hanks or coil (see fish hooks). Free	
whitebait and crayfish, canned from New Zealand 15% but not more than 7½c. per lb.	
Fisheries, articles, products of the n.o.p. 15; 20; 25; 25	
Fishing bait and hooks, sportsmen's, n.o.p.	Free; 20; 25; 30
rods.	20; 20; 30; 35
Fittings, earthenware, for sewer pipe 20; 30; 32½; 35	
iron or steel, for iron or steel pipe 20; 25; 27½; 30	
Fixtures, gas, coal oil, or metal parts of	15; 22½; 27½; 30
Fixtures, electric light, and metal parts thereof	20; 22½; 30; 30
Flags, according to material.	
Flagstones, sandstone and all building stone, not hammered, sawn or chiselled, and marble or granite, rough, not hammered or chiselled	10; 12½; 12½; 20
Flagstone and building stone, other than marble or granite, sawn on not more than two sides; marble, sawn or sand rubbed, not polished; granite, sawn; paving blocks of stone	Free; 20; 20; 35
Flanges, brass (see piano material)	Free
Flannelette (see cotton fabric).	Free

For explanation of rates, restricted imports and Geneva agreements, see pages 665-672.

Flannels, canton, see Cottons, coloured.
 canton, white.....20; 20; 22½; 27½
 and per lb. —; 3c.; 3½c.; 4c.
 wool worsted, over 5 oz.22½; 35; 35; 40
 and per lb. c. 12; 30c.; 30c.; 35c.
 Flasks, glass.....15; 27½; 30; 32½
 quicksilver, exported and returned (see articles, etc., exported).....Free
 Flax sail twine of hemp and flax used for ships' sails.....Free; 5; 5; 10
 woven fabrics, in the web, wholly of flax or hemp, not to include towelling and glass cloth of crash or huck, with or without lettering or monograms woven in, nor table cloths and napkins of crash with coloured borders.....Free; 30; 30; 35
 and per lb. —; 3½c.; 3½c.; 4c.
 articles wholly of flax or hemp, such as sheets, pillow cases, table cloths and napkins, towels and handkerchiefs, but not to include towels or glass cloth of crash or huck, with or without lettering or monograms woven in, nor table cloths and napkins of crash with coloured borders.....Free; 30; 30; 35
 and per lb. —; 3½c.; 3½c.; 4c.
 towelling and glass cloth of crash or huck, with or without lettering or monograms woven in, table cloths and napkins of crash with coloured borders, in the web, wholly of flax or hemp; woven fabrics, in the web, composed in part of flax or hemp, not containing silk, artificial silk, nor wool.....22½; 30; 30; 35
 and per lb. 3c.; 3½c.; 3½c.; 4c.
 towels and glass cloths of crash or huck, with or without lettering or monograms woven in, tablecloths and napkins of crash with coloured borders, wholly or in part of flax or hemp, not containing silk, artificial silk, nor wool.....25; 30; 30; 35
 and per lb. 3c.; 3½c.; 3½c.; 4c.
 fibre.....Free
 manufacturers of, n.o.p.....25; 30; 30; 35
 and per lb. —; 1½; 4c.
 Flax screenings.....15; 20; 25; 25
 seed, per bush.....7½; 10c; 10c; 10c
 Flax seed oil, per 100 lbs.\$1.25; \$1.55; \$1.55; \$1.65
 low.....Free
 Flint.....Free
 blocks for use as lining for ball mills.....Free
 paper.....12½; 20; 22½; 25
 stones, ground.....Free
 Floating dry docks, imported complete. 15; 25; 25; 25
 Floats, aluminum.....15; 27½; 30; 30
 corkwood.....Free; 17½-10%; 17½; 20
 wax.....15; 22½; 22½; 25
 Flooring, hardwood, tongued and/or grooved, or jointed, viz. beech, birch, maple and oak.....17½; 12½; 22½; 25
 Flooring, mosaic, tiles or blocks of stone or earthenware for.....15; 27½; 27½; 30
 Florist stock, viz.—Palms, ferns, rubber plants (ferns), gladiolus, cannas, dahlias and paeonies.....15; 17½; 22½; 25
 Florist stock, viz.—Azaleas, rhododendrons, pot-grown lilacs; hydrangeas and other pot-grown plants, n.o.p.; rose stock and other stock for grafting or budding, n.o.p.; seedling carnation stock, araucarias, bulbs, corms, tubers, rhizomes and dormant roots, n.o.p.; Dwarf Polyantha rose bushes imported or purchased in bond in Canada by florists for bona fide forcing purposes in their own greenhouses prior to disposal; laurel and holly foliage, natural or preserved, whether in designs or bouquets or not.....Free; 12½; 15; 20
 Florist stock imports.....subject to regulations and permits issued by Dept. of Agriculture, Ottawa.
 Flowers, other than orchids, and foliage, natural, cut, whether in designs or bouquets, or not, n.o.p.....Free; 12½; 25; 40
 Trees, being seedling stock for grafting, viz.—Apple, plum, pear, peach and other fruit trees, and buds and scions for grafting such trees; peach pits for planting purposes.....Free

Trees, n.o.p., viz.:

Apple.....each Free; 6c; 6c; 7½c
 Provided that when imported between September 15th and October 5th, inclusive, the duty under the Intermediate or General Tariff rates shall not be more than 3 cents each.
 Pear, plum, cherry, apricot, quince, each Free; 8c; 8c; 9c
 Provided that when imported between September 15th and October 5th, inclusive, the duty on cherry trees and on plum trees under the Intermediate or General Tariff rates shall not be more than 3 cents each.
 Peach, including June buds.....each Free; 5c; 5c; 6c
 Grape vines, gooseberry and currant bushes or roots.....each Free; 2c; 2c; 2½c
 Raspberry, loganberry and blackberry bushes or roots; rhubarb roots.....each Free; 1c; 1c; 1c
 Asparagus roots and strawberry plants.....each Free; ¼c; ¼c; ¼c
 Rosebushes, n.o.p.....each 1½c; 3c; 3c; 7c
 Trees, shrubs, vines, plants, roots and cuttings, commonly known as florist or nursery stock, n.o.p.....12½; 12½; 17½; 30
 Florist magnolia leaves.....Free; 25; 25; 40
 palms (not living).....15; 20; 25; 25
 Flour, barley (no S.T.).....20; 27½; 27½; 30
 buckwheat, per 100 lbs. (no S.T.).....Free; 45c; 45c; 50c
 buckwheat self-raising (see cereal foods), corn (no S.T.).....15; 20; 25; 25
 gluten, a special diabetic food (no S.T.).....15; 15; 17½; 20
 grain or meal, damaged by water (see bread-stuffs) (no S.T.).....15; 25; 22½; 25
 malt, containing not less than 50% of malt (see malt), per lb.....¼c; ¼c; ¼c; ¼c
 malt, less than 50% of malt (see malt).....25; 30; 30; 35
 and per lb. —; 5c; 5c; 10c.
 potato (see starch), per lb.....1c; 2c; 2c; 2c.
 rice, sago and tapioca, per lb. (no S.T.).....¼c; ¼c; 1½c; 1½c
 rye, per bbl. (no S.T.).....Free; 45c; 45c; 50
 wheat, per bbl. (no S.T.).....Free; 50c; 50c; \$1.35
 Flowers, artificial, suitable for hats.....20; 22½; 27½; 27½
 artificial n.o.p. according to material.
 crude drugs, n.o.p.....Free
 cut natural.....Free; 25; 25; 40
 pressed, mounted on cards or in books.....15; 20; 25; 25
 Flues, for marine boilers.....Free
 Fluid beef, not medicated.....10; 30; 30; 35
 Australian Treaty.....10%
 New Zealand Treaty.....15%
 Fluor-spar.....Free
 Fly Books and parts thereof.....12½; 22½; 40; 40
 Fly Hooks.....Free; 20; 25; 30
 Fly sheets, advertising (see advertising), per lb.....5c; 10c; 12½c; 15c
 Not less than —; 25; 27½; 35
 Fodder cutters for farm purposes only.....Free
 Foil, aluminum, less than .005 inch in thickness, plain or embossed.....Free; 30; 30; 30
 Foil, aluminum, advertising, printed or embossed.....15; 27½; 30; 30
 Foil, tin, n.o.p.....Free
 composition (lead coated with tin).....Free
 printed.....15; 25; 27½; 30
 Foils, fencing.....10; 22½; 27½; 30
 Folding machines, printers and bookbinders (see printing presses).....Free; 10; 10; 15
 Folio digitalis (roots).....Free
 Fonts, copper.....20; 20; 25; 30
 earthenware.....20; 35; 35; 35
 Fonts, soda water, marble.....30; 35; 35; 40
 Food, cattle, containing molasses.....15; 20; 20; 20
 Foods, milk (n.o.p.) and prepared cereal in packages, not exceeding twenty-five lbs. weight, each (no S.T.).....20; 25; 27½; 27½
 Foods, prepared cereal, n.o.p.....15; 15; 17½; 20

For explanation of rates, restricted imports and Geneva agreements, see pages 665-672.

Foots of cotton seed oil, recovered by acid treatment, and fit only for the manufacture of soap	Free
Forestry, books on	Free
Forged steel rolls, hardened and ground for use exclusively in rolling ferrous on non-ferrous metals	Free
Forgings of iron or steel, of whatever shape or size, or in whatever stage of manufacture, not less than 12 inches in internal diameter and all other forgings, solid or otherwise, in any degree of manufacture, weighing 20 tons or over	Free; 20; 27½; 30
Forgings, ingots, cogged ingots, blooms slabs, billets n.o.p. of iron or steel of a class or kind not made in Canada when imported by manufacturer of forgings, in their own factories	per ton, Free; \$3.00; \$3.00
Fork handles, celluloid moulded into sizes for (see celluloid)	Free
Forks, hay, used with hay carriers	Free
pronged	Free
steel (cutlery) plated or not	15; 25; 30; 35
table, iron or steel, in the rough (see knife blades)	Free; 7½; 7½; 10
Formaldehyde, containing not more than 15% of alcohol	Free
"Formica" with paper base	17½; 17½; 22½; 25
Fossils	Free
Foundry facings	15; 22½; 22½; 25
Fountain pens	12½; 22½; 25; 27½
Fountain pens, hard rubber, unfinished, in tubes, for use only in the manufacture of fountain pens, imported by manufacturer of such pens	Free; 15; 15; 20
Fowl, domestic, for improvement of stock	Free
imported under regulations as to pure bred stock	
Fowls, other, n.o.p.	12½; 15; 17½; 20
Foxes, live	Free; 20; 20; 25
Framed pictures	17½; 27½; 27½; 30
Frames, picture and photograph	17½; 20; 27½; 30
on paintings in oil see paintings	
Frames not more than 10 inches in width, clasps and fasteners (not to include slide or hook-less fasteners), when imported by manufacturers of purses, chateleine bags or reticules for use exclusively in the manufacture of purses, chateleine bags or reticules, in their own factories, under regulations prescribed by the Minister; parts of the foregoing	Free; 12½; 12½; 20
spectacle and eyeglass and metal parts, (see spectacles)	15; 17½; 17½; 20
Freezers, ice cream, worked by hand	10; 25; 27½; 35
other, as machinery	10; 25; 27½; 35
Freight and rate books	15; 22½; 22½; 25
Friction material of metal powders, compressed, sintered and welded or fastened to a solid metal or other backing for support, in strips, sheets, discs, rings, slabs, blocks, bars, rods, tubes and other primary shapes when for use in Canadian manufacture	Free; 10; 10; 10
Frillings and flowers	according to materials
silk clothing	27½; 30; 30; 45
and per oz —; —; 7c; 7c	
Fringe bullion or gold	Free
Fringes, n.o.p.	17½; 22½; 32½; 35
Fringes, wool and worsted yarns for (see wool)	
Frogs, railway	15; 25; 25; 30
Fruit imported under regulations	
Fruit essences, spirituous or ethereal, n.o.p., per gal \$3.00 and	30; 30; 30; 30
Fruit, frozen	—; 2c.; —; —
Fruit and vegetable grading, washing and wiping machines and combination barging and weighing machines, and complete parts thereof; machines for topping vegetables, and machines for bunching and/or trying cut flowers, vegetables and nursery stock, and complete parts thereof; machines and complete parts thereof for making or lidding boxes for fruit or vegetables	Free
Fruit juices containing more than 25% proof spirits, per gal. \$10.00, and (see packages)	30; 30; 30; 30
Fruit juices containing not more than 25% proof spirits, per gal (see packages)	\$2.50; \$2.50; \$2.50; \$2.50
Fruit plants, viz.: trees, shrubs, vine plants, roots and cuttings, generally known as florist or nursery stock, n.o.p.	12½; 17½; 17½; 30
Fruit pudding (unsweetened)	15; 20; 25; 25
Fruit pulp sterilized, imported in bulk in barrels, with sugar or not	1½c.; 2c.; 2½c.; 3c.
pulp, other than grape pulp, not sweetened, in air-tight cans or other air-tight packages, per lb.	1½c.; 1½c.; 2½c.; 3c.
Australian, New Zealand and South Africa	
Treaty	Free
Fruit seeds, crude drugs, n.o.p. (see drugs)	Free
Fruit juices, n.o.p.	15; 10; 25; 25
grapefruit juice	15; —; —
Australia, New Zealand and South Africa	
Treaty Free to orange, lemon and passion fruit juices	Free
Fruit syrups, n.o.p.	15; 10; 25; 25
Fruit trees for grafting, being seedling stock, viz.: apple, peach, plum, pear and other fruit trees, including buds and scions: also peach pits for planting	Free
(See also "Florist stock")	
Fruits, artificial, for hats	20; 22½; 27½; 27½
Fruits, viz.:—plantains, pineapples, pomegranates, guavas, mangoes (no S.T.)	Free
crude drugs, n.o.p.	Free
dried, desiccated or evaporated, n.o.p.	Free; 10; 22½; 25
Fruits, fresh, in their natural state, apricots, cherries, cranberries	Free; —; 15; 20
Provided that the duty under any tariff less favourable than the British Preferential shall be at no time less than 1½c. per lb., weight of packages to be included in weight for duty	
Peaches, pears, plums or prunes, strawberries, raspberries loganberries, edible berries n.o.p., quinces and nectarines	Free; —; 15; 20
Apples, fresh, in their natural state	Free; —; 15; 20
Fruits, fresh, in their natural state, weight of packages to be included in weight for duty, most-favored-nation rates as follows:	
Apricots—10 weeks, 1c. lb., otherwise	10%
Cherries—7 weeks, 2c. lb., otherwise	10%
Cranberries—12 weeks, 1c. lb., otherwise	10%
Peaches—9 weeks 1½c. lb., otherwise	10%
Pears—15 weeks, 1c. lb., otherwise	10%
Plums and prunes—10 weeks, 1c. lb., otherwise	10%
Strawberries—6 weeks, 1½c. lb., otherwise	10%
Raspberries and loganberries—6 weeks, 2c. lb., otherwise	10%
Quinces	10%
Berries, edible	10%
Apples—May 20 to July 12 inclusive	Free
July 13 to May 19 inclusive, ¾c. lb.	
Grapes—Vitis Vinifera species	Free
Vitis Labrusca species, 15 weeks, 1c. lb.	
otherwise	10%
Cantaloupes and muskmelons—8 weeks, 1½c. lb., otherwise	10%
Grapes, fresh in their natural state, weight of packages to be included in weight for duty	Free; —; 1½c.; 2c.
From South Africa and Australia	Free
Fruits, fresh, in their natural state n.o.p.	Free; Free; 15; 20
(fruits in natural state take no S.T.)	
labels for	22½; 27½; 32½; 35
preserved in brandy and other spirits containing not more than 40 per cent. proof spirits in the liquid contents thereof per gallon	\$2.50 and 60; 30; 60; 60
preserved in brandy or other spirits containing more than 40 per cent. proof spirits in the liquid contents thereof per gal.	\$5.00 and 30; 30; 30; 30
Fruits, prepared, in airtight cans or other airtight containers, the weight of the containers to be included in the weight for duty:	

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(a) Apricots and pears per lb.	2c.; 2c.; 4c.; 5c.
Ex. a Peaches	2c.; 2½c.; 4c.; 5c.
(b) Pineapples, per pound	1c.; 2c.; 4c.; 5c.
(c) N.o.p. per pound	2c.; 1c.; 4c.; 5c.
Australian Treaty 1c. per lb. pineapples. Free	
South Africa Treaty—Apricots, pineapples, cape gooseberries, plums, figs, quinces, guavas, paw paws	Free
New Zealand Treaty—Apricots, peaches and pears 1c. per lb.	
Fruits and nuts, pickled or preserved in salt brine, oil or any other manner n.o.p.	20; 25; 32½; 35
Fruits and peels, crystallized, glace, candied or drained; cherries, other fruits of creme de menthe, maraschino or other flavour	20; 27½; 35; 35
South African Treaty	20
Fuel of all kinds (no Sales Tax)	
Fuel oils. (see petroleum, crude)	
Fur manufacturers, n.o.p.	15; 25; 30; 35
Fur plates, other than China goat plates, wholly or partially dressed but not dyed.	15; 30; 30; 35
Fur skins, not dressed	Free
dressed partially or wholly	10; 12½; 15; 15
Provided, that the duty on hare or rabbit skins, under the General Tariff, shall be not less than 72 cents per dozen skins.	
Fur tails in the raw state	Free
Fur tails, n.o.p., also see dressed furs	10; 12½; 15; 15
Furs, hatters', not on the skin.	Free
Furnace slag, basic, ground, a fertilizer.	Free
slag, trucks, blast, of a class or kind not made in Canada	Free
Furnaces, blast, for copper or nickel (see mining machinery)	Free
Furnaces, bullion (see mining machinery)	Free
electric, welded, used in the m'fg of boilers	10; 25; 27½; 35
Furnaces—heating and cooking apparatus:	
for coal or wood.	15; 25; 25; 50
for gas	15; 25; 25; 30
for electricity	15; 25; 25; 30
n.o.p.	15; 25; 25; 30
Furnaces or kilns for m'fg. of china.	10; 25; 27½; 35
for tempering or annealing	10; 25; 27½; 35
plumbers', according to material.	
Furniture (bequest) (see personal effects)	Free
of wood	15; 27½; 37½; 45
other than wood	15; 25; 37½; 45
settlers' (see settlers' effects)	Free
spring	15; 27½; 27½; 45
Fuse, not metallic	Free; 25; 25; 30
Fusil oil (see alcohol, ethyl) per gal.	\$5.00; \$10.00; \$10.00; \$10 00
G	
Gabardines, wholly of cotton, with not less than 280 ends and picks of ply yarn per square inch	12½; 25; 27½; 32½
and per lb. —; 3¼c.; 3¼c.; 4c.	
Gadrol (See med. prep.)	17½; 20; 25; 25
Gaiters, cotton	25; 25; 30; 35
and General Rate per lb. 4c	
wool	30; 27½; 40; 40
and per lb. —; 32½c.; 35c	
Galleries, light fixtures.	15; 27½; 27½; 30
Galvanic batteries (see electric)	15; 25; 25; 27½
Galvanic belts, not silk	22½; 30; 30; 45
Galvanized wire, plain twist. 2-ply. 12 or 13 gauge	15; 25; 25; 25
Galvanizing solution	15; 20; 25; 25
Gambier or clutch, crude and extract of	Free
Game, canned	15; 20; 30; 35
From Australia and New Zealand	Free
Game n.o.p., Fresh, no S.T.	12½; 15; 17½; 20
Games, as toys	10; 30; 30; 40
Gannister and sand	Free
Garden, field and other seeds for agricultural or other purposes, n.o.p.; sunflower, canary, hemp and millet seed, when in packages weighing one pound each or less.	15; 25; 30; 35
field and other seeds for agricultural or other purposes, n.o.p.; sunflower, canary, hemp and millet seed, when in packages weighing over one pound each. Free; 5c.; 10c.; 10	
Garlic	Free; 10; 27½; 30
Garters, according to material	
Gas beacons, lanterns, buoys and material for gas beacons	Free
Gas for heating, cooking or illuminating, imported by pipe line, per one thousand cubic feet.	Free; 3c.; 3c.; 6c.
(Gas for heating or illuminating no S.T.)	
Gas retorts, fire clay	12½; 20; 20; 22½
Gas mantles, incandescent, cotton thread, for use in the manufacture of, when imported by manufacturers of such mantles or of stockings for such mantles.	Free; 5; 7½; 10
Gas mantles, with or without supports	15; 27½; 27½; 30
Gas meters and finished parts thereof	15; 30; 30; 35
Gasket stock, wholly or in part of vegetable fibres, coated or impregnated, in sheets or rolls, when imported by manufacturers of gaskets, for use only in the manufacture of gaskets in their own factories.	Free
Gasoline anti-oxidants when imported by manufacturers of gasoline for use exclusively in the production of gasoline in their own plants.	15; 20; 20; 25
Gasoline—see under petroleum products.	
Gasoline engines	15; 25; 25; 30
Gates, bronze	20; 20; 25; 30
Gauges, steam iron and steel	10; 25; 27½; 35
Gauges, surgical dressing	10; 20; 25; 35
Gelatine n.o.p. and all similar preparations	15; 22½; 25; 25
and per lb.	2c., 5c., 5c., 5c.
Gelatine, edible	10; 25; 35; 35
Australian 5%, New Zealand Treaty	5%
Gelatine, edible, when imported for use exclusively in the manufacture of capsules for the manufacture or compounding of medicinal and pharmaceutical preparations.	Free; Free; 5; 7½
Gelatine medicinal capsules.	Free; 5; 7½
Generators, acetylene	10; 25; 27½; 35
Generators, electric, and complete parts thereof for generating electric power for lighting grain elevators.	Free; 10; 10; 10
electric, and parts.	25; 22½; 33½; 37½
heat, for hot water plants	10; 25; 27½; 35
Generators or airbrakes, ozone, of a class or kind not made in Canada.	Free; 5; 5; 10
Gentian root unground	Free
ground	Free; 17½; 25; 25
German mineral potash, potash salts (see fertilizers)	Free
German silver, in bars and rods, also in strips, sheets and plates	5; 10; 10; 10
in ingots, or blocks, n.o.p.	Free
not plated, manufactures of, n.o.p.	15; 25; 35; 40
plated, manufacturers of,	20; 32½; 37½; 45
Gifts from friends, see "Donations"	
Gilling thread for nets (see fish hooks, etc.)	Free
Giltware	15; 22½; 33½; 45
Gimp, n.o.p.	17½; 22½; 32½; 35
Gin (see alcohol) per gal. \$4.50; \$5.00; \$10.00; \$10.00	
and in addition under all tariffs \$7.00.	
Ginger and spices, unground, n.o.p.	Free; 12½; 12½; 12½
ground, n.o.p., per lb., 3c. and	7½; 10; 10; 10
Ginger Ale	15; 20; 25; 25
Ginger, crystallized per lb ¼c. and	15; 30; 35; 35
Ginger, preserved	25; 35; 35; 35
Ginger wine, containing more than 40% of proof spirit, .per proof gal.	\$5.00; \$10.00; \$10.00; \$10.00
Ginger wine, not over 40 per cent. P.S 80; 80; 80; 80	
Ginseng root, unground	Free
Gladiolus (florist stock)	15; 17½; 22½; 25
bulbs	15; 17½; 22½; 25
Glass, articles of, not plate or sheet, designed to be cut or mounted; articles of glassware, when imported by manufacturers of silverware to be used in receptacles made of or electro-plated with precious metals or to be equipped with tops made of or electroplated with precious metals in their own factories.	Free; Free; 10; 22½
Glass bulbs, glass tubing, glass cane, for manufacture of radio tubes.	Free; Free; Free; 30
Glass balls or marbles when imported by manufacturers of glass fibres or glass yarn, for use	

For explanation of rates, restricted imports and Geneva agreements, see pages 665-672.

exclusively in the manufacture of such fibres or yarn in their own factories	Free
Glass bead, drops or other shapes of glass, when imported by manufacturer of imitation pearls, for use exclusively in the manufacture of such articles in their own factories	Free
bulbs, for the m'f'g of electric lamps	Free; 5; 7½; 10
caps for vaccine points (for the manufacturers)	Free
Glass blanks, uncoloured, clear glass when imported by manufacturer to be used exclusively in the manufacture of silvered mirror reflectors or acid etched reflectors or refractors for lighting systems	Free; 10-10%; 10; 10
Glass, colourless, cathedral	Free; 25; 25; 25
communion sets	Free
sculler or broken glass	Free
cutters, nickel-plated	17½; 30; 33½; 45
cutter diamonds	15; 20; 25; 25
Glass, cut to size for dry plates (for manufacturers)	Free
Glass, demijohns or carboys, bottles, flasks, phials, jars and balls, of glass, not cut, n.o.p.; lamp chimney of glass, n.o.p.; decanters and machine made tumblers of glass, not cut nor decorated, n.o.p.	15; 22½; 30; 32½
eyes (no sales tax)	Free
Glass discs, rough cut, for goggles, not ground or polished on either side and the edges only rough ground or rough cut	Free
Glass, hollow shapes of, moulded, when imported to be used by manufacturers of electric light fixtures in the production of such fixtures in their own factories	Free; 15; 15; 32½
Glass in sheets, and bent plate glass, n.o.p.	Free; 20; 25; 25
iron sand and dry putty for polishing	Free
jars containing figs	15; 27½; 30; 32½
jars (see battery)	Free
laminated, sheet or plate, and manufacturers thereof, n.o.p.	17½; 25; 25; 35
looking, German plate, unsilvered	12½; 17½; 17½; 20
manufactures of, n.o.p.	15; 17½; 20; 32½
Glass	15; 22½; 30; 32½
milk bottles	Free; 7½; 7½; 10
moulds (metal)	12½; 20; 22½; 25
paper (flint paper)	15; 17½; 20; 22½
paper weights, advertising	15; 17½; 20; 22½
parts, high thermal shock resisting, when imported by manufacturers of high thermal shock resisting glassware, for use exclusively in the manufacture or in the repair of such articles	Free; Free; Free; 25
pendants	25; 35; 37½; 45
plate, not over 7 sq. ft., not bevelled, n.o.p.	Free; 10; 20; 25
plate, over 7 sq. ft., not over 25 sq. ft., not bevelled, n.o.p.	Free; 20; 20; 25
plate, n.o.p.	17½; 25; 30; 35
plates or disks, rough, cut or unwrought, used in the manufacturing of optical instruments	Free
Fresnel type lenses, sections and globes, of glass	Free; Free; Free; 30
shades and globes	10; 25; 30; 32½
silvered framed or not	20; 22½; 30; 35
soap dishes (opal)	15; 17½; 20; 22½
towel bars	15; 17½; 20; 22½
tubing for the manufacturing of incandescent lamps	Free; 5; 7½; 10
tumblers, machine made, not cut nor decorated	15; 22½; 30; 32½
vases, blown	15; 17½; 20; 22½
window, common and colourless	Free; 10; 15; 15
windows, stained or ornamental	15; 27½; 30
wired; (same as like glass not wired)	Free
Glassware, high thermal shock resisting	Free; 15; 25; 32½
Glassware, opal, glass tableware, cut glassware and illuminating glassware, n.o.p.	10; 22½; 30; 32½
Glassware and other scientific apparatus for laboratory work in public hospitals; chairs and tables for surgical operating purposes, and complete parts thereof; infant incubators	Free
and complete parts thereof; electro cardiographs and complete parts thereof, and sensitized film and paper for use therein; apparatus for sterilizing purposes, including bedpan washers and sterilizers but not including washing nor laundry machines; all for the use of any public hospital, under regulations prescribed by the Minister	Free
Globes, geographical, astronomical, etc.	Free
Glass	10; 25; 30; 32½
Globules, iron, for polishing glass, etc.	Free
Glove and clothing leather	see under leather
Glove fasteners, metal	15; 25; 27½; 30
Glove fasteners, slide or hookless or zipper	30; 30; 37½; 40
Gloves and mitts of all kinds, n.o.p.	15; 25; 25; 45
Gloves, women's dress, of kid, elbow length	Free; 10; 35; 45
Gloves of kid, n.o.p.	—; 22½; —; —
Glucose and grape sugar or syrup, per lb.	¾c; 1½c; 1½c; 1½c.
Glue, synthetic resin glue, when for use in Canadian manufactures—	15; 20; 20; 25
Glue, vegetable	10; 27½; 35; 35
Glue, n.o.p.	15; 22½; 25; 25
and, per lb. 2c.; 5c.; 5c.; 5c.	15; 17½; 20
Gluten Flour, n.o.p.	15; 20; 25; 25
Gluten feed, alfalfa and corn meal	15; 20; 25; 25
Glycerine, when imported by manufacturers of explosives, for use exclusively in the manufacture of such articles in their own factories	Free
crude, when imported by manufacturers for use only in their own factories in the manufacture of refined glycerine	Free
n.o.p.	15; 20; 25; 25
Glycol, ethylene, when imported by manufacturers of explosives, for use in their own factories in the manufacture of such articles	Free
Glycol, ethylene, when imported by manufacturers of anti-freezing compounds for use in their own factories for the manufacture of anti-freezing compound	Free; 15; 15; 15
Goat hair fabrics to be finished in Canada (see dress goods)	Free
not further prepared than washed, n.o.p.	10c.-20%; 10c.; 15c.
per lb.	Free; 10c.-20%; 10c.; 15c.
Goat leather, dressed, waxed or glazed	7½; 20; 27½; 27½
Goat plates, or rugs or skins, China, dressed but not dyed	Free
Goats for improvement of stock (under regulations)	Free
Gold, alloys of, below 10K. fine	15; 20; 25; 25
not below 10K. fine (no S.T.)	Free
Goldbeaters' moulds	Free
Goldbeaters' skins	Free
Gold ingots, blocks bars, drops, sheets, plates, etc., unmanufactured (no sales tax)	Free
Gold leaf	15; 30; 30; 30
Gold liquid paint	15; 22½; 22½; 25
Gold manufactures, n.o.p.	17½; 27½; 37½; 45
Gold medals (prizes) (see coins, etc.)	Free
Gold mining, alluvial, machinery for, of a class and not made in Canada	Free
Gold sweepings	Free
Golf bags	15; 30; 40; 40
Golf clubs, n.o.p.	20; 30; 30; 35
Golf handles, wood shafts for handles of golf clubs, not further manufactured than rough turned and wood golf heads not further manufactured than rough turned when imported by manufacturer of golf clubs and golf sticks for use only in the manufacture of golf clubs in their own factories	5; 7½; 7½; 10
Golf heads of steel, finished	20; 30; 30; 35
Golf heads of steel, unfinished	10; 25; 27½; 35
Golf heads wooden in the rough	17½; 20; 22½; 25
Golf shafts of seamless steel, coated or not but not chromium plated	Free; 15; 25; 35
Gongs, n.o.p.	20; 20; 27½; 30
Goods, coverings or packages for (see coverings)	

For explanation of rates, restricted imports and Geneva agreements, see pages 665-672.

Goodsto be used in the m'fg of binder twine (no S.T.).....Free
 Goods, including containers or coverings filled or empty, the growth, produce or manufacture of Canada after having been exported therefrom. Free; —; —; —

Goods, including containers or coverings which have once been entered for consumption in Canada, and then exported from there, upon re-entry.....Free
 All the foregoing under such regulations as the Minister may prescribe.

Provided that the goods are returned within 5 years from the time of exportation without having been advanced in value or improved in condition by any process of manufacture or other means, or combined with any other article abroad; provided also that any such goods on which a refund of duty or allowance of drawback has been made shall not be admitted to entry under this item except upon payment of duties equal to the refund or drawback allowed.

Provided further that any of such goods manufactured in bond or under excise regulations in Canada and exported shall not be admitted to entry except upon payment of the Customs or Excise duties to which they would have been liable had they not been exported from Canada.

Gooseberries, n.o.p., per lb.....Free; 10; 15; 20
 General Rate per lb. not less than 2c.
 Gooseberry bushes (no S.T.) each, Free; 2c.; 2c.; 2½c.
 Governor pulp.....15; 20; 25; 25
 Governor-General, articles for, (No S.T.).....Free
 Grain, of all kinds, when damaged by water in transit. No sales tax.....15; 22½; 22½; 25
 Grain crushers, farm purposes.....Free
 Grain elevators, portable.....10; 25; 27½; 35
 Grain elevators or loaders with a capacity not exceeding 40 bushels per minute are exempt from Sales Tax.

flour, or meal, damaged by water (see breadstuffs).....15; 25; 22½; 25
 molasses.....25; 30; 30; 35
 and per lb.....5c.; 5c.; 10c.

Grains, artificial (for hats).....20; 22½; 27½; 27½
 Grains, crude drugs, n.o.p. (see drugs).....Free
 Gramophones and finished parts, including cylinders and records.....15; 20; 27½; 30
 Granite iron or steel ware.....17½; 30; 32½; 35
 or agate ware.....17½; 30; 32½; 35
 manufactures of, n.o.p.....30; 35; 35; 40
 rough, not hammered or chiselled 10; 12½; 12½; 20
 sawn.....Free; 15; 20; 35
 slabs, used as insulators.....15; 25; 25; 27½
 tableware, white.....Free; 35; 35; 35
 Grape fruit (shaddock) n.o.p. per 100 lbs.....50c.; Free; \$1.00; \$1.00

Under W.I.T. Treaty (see Treaty p. 668) .50c.

Grapefruit sliced or in the form of pulp for the manufacture of marmalade, with or without the addition of preservatives.....Free; 20; 20; 35
 When imported from the place of growth by ship direct to a Canadian port, per 100 lbs.....Free; 50c.; 50c.; \$1.00

From Southern Rhodesia and South Africa. Free
 Grapefruit juice, the product of British West Indies, when imported direct from the country of production.....Free

Grapefruit, sulphured or in brine.....Free
 Grape sugar, per lb.....½c; 1½c; 1½c; 1½c.
 Grape vines (no S.T.) each.....Free; 2c.; 2c.; 2½c.
 Grapes, per lb.....Free; 1½c.; 1½c.; 2c.
 weight of packages included in weight for duty.

Australian and South Africa Treaty.....Free
 Graphite grease.....12½; 17½; 17½; 20
 Grass, manilla, esparto, and other grasses (not coloured or manufactured).....Free
 Grass plaits or braids for hats (see braids).....Free
 Grasses, seaweed, mosses and fibres other than cotton, n.o.p.....Free; 10; 17½; 17½
 dried, n.o.p.....15; 20; 25; 25
 Grates, iron.....10; 25; 27½; 35
 Gravel.....Free
 Grease, axle.....12½; 17½; 17½; 20

for dressing leather, fit only for such use.....Free
 rough, for the m'fg of soap and oils only.....Free
 Greeting cards, pictorial.....20; 25; 32½; 35
 and per lb. General Rate 5c.

Grinders, abrasive.....10; 20; 25; 30
 Grindstones, not mounted, and not less than 36 inches in diameter.....10; 12½; 12½; 15
 mounted or not, n.o.p.....17½; 22½; 22½; 25
 Grit, crushed (for poultry).....15; 20; 25; 25

Grog, produced by calcining fire clay, or in the form of calcined dobbies, fire brick, or other refractory shapes, which have been broken, crushed or ground, screened to size or not, but not further manufactured, when imported for use exclusively by manufacturers of refractory materials in the manufacture of such materials, per ton.....60c; 1.00; 1.00; 1.15
 Provided, that in no case shall the duty exceed 12½%; 20%; 20%; 22½%

Grommets, iron or steel.....7½; 17½; 20; 25
 and per lb. ¼c.; ½c.; ½c.; ½c.

Grommets, n.o.p.....according to material
 Guavas (fruits).....Free
 Guides, travellers' official, per lb.....5c.; 12½c.; 12½c.; 15c.

Not less than —; 27½; 27½; 35

Guinea Pigs.....Free

Gum, British, dry.....5; 7½; 7½; 10
 chewing, not sweetened.....15; 20; 25; 25
 copal.....Free; 10; 10; 15

copel, damar, benzoin, Pontiannc, nattakuching, barbery, elemi, gedda, Senegal, tragacanth, mastic and sandarac.....Free; —; —; —
 gambia.....Free; 10; 10; 15
 resins (crude drugs).....Free

spruce, chewing, unsweetened.....15; 20; 25; 25

Gums, Australian, Damar, Mastic, Sandaric, Tragacanth, Elemi.....Free; 10; 10; 15

Australian and kauri; lac, crude, seed, button, stick and shell; ambergris; gums and blends consisting wholly or in chief part of gums, n.o.p.....—; 10; —; —

Gums, viz:—Amber, Arabic.....Free
 camphor.....Free; 5; 5; 10
 crude drugs, n.o.p. (see drugs).....Free

other, n.o.p.....15; 20; 25; 25

Gun barrels, in single tubes, forged, rough-bored.....Free

Gun cotton per lb.....1½c.; 2½c.; 2½c.; 2½c.
 Gunpowder, per lb.....2c.; 2½c.; 2½c.; 3c.

Gun stocks and fore-ends for shot guns of walnut in the rough, not further manufactured than bored and channelled, when imported by manufacturers of shot guns for use only in the manufacture of shot guns in their own factories Free; 12½; 12½; 15

Gun wads of all kinds.....10; 27½; 27½; 30

Guns (see Addenda, page 766).....10; 22½; 27½; 30

Guns and rifles, of a class or kind not made in Canada.....Free; 10; 27½; 30

Guns, metal parts n.o.p., for use exclusively in the manufacture of shot guns. Free; 17½; 17½; 25

Guns, settlers' (see settlers' effects).....Free

Gut, cat or worm, unmanufactured, for the manufacture of whips, cords or ligatures.....Free

Gut leaders, without hooks.....Free; 20; 25; 30

Gut strings (mus. inst.).....15; 20; 25; 25

Gutta percha hose.....20; 22½; 30; 35

manufactures of, n.o.p.....15; 20; 25; 27½

Gutta percha, unmanufactured.....Free; 10; 10; 10

used in the manufacture of music rolls.....Free

waste or junk.....Free

Gypsum, crude (sulphate of lime).....Free

calcined, weight of package to be included in weight for duty, per 100 lbs.....Free; 11c.; 11c.; 12½c.

ground or crushed, not calcined 10; 12½; 12½; 15

H

Hair, batts or pads of curled, impregnated for use only in the manufacture of upholstered furniture.....12½; 17½; 17½; 20

Hair of the camel, goat, and other like animals, washed only, n.o.p., per lb.....Free; 10; 10; 15

Hair, cleaned or not, not curled, dyed, or manufactured.....Free

cloth, composed of horse hair in combination with any vegetable fibre.	17½; 27½; 27½; 30
curled, crimped or dyed, n.o.p.	12½; 15; 17½; 20
horse, cleaned, dipped or dyed only.	Free
manufactures of, n.o.p.	22½; 30; 30; 35
mattresses.	15; 27½; 27½; 30
oils, (non-alcoholic).	15; 30; 40; 40
pins, fancy.	25; 35; 37½; 45
pins of wire, n.o.p.	17½; 27½; 27½; 30
and per lb. —; 10c; 10c; 10c.	
washes and dyes, alcoholic (see alcoholic perfumes), in 4 oz. bottles or less.	30; 30; 90; 90
from United Kingdom and Irish Free State	30%
in more than 4 oz. bottles, per gal.	\$5.00
and —; 30; 40; 40	
Hair washes and dyes, non-alcoholic.	15; 25; 40; 40
Half tones, zinc cuts, or line engravings and such like work.	10; 15; 15; 20
Halibut liver oil, crude or refined.	Free; 20; 20; 22½
Hammers, pianos, parts to manufacture (see piano material).	Free
Hammers (tools).	10; 27½c; 35; 35
Hammocks.	According to material
Hand grenades for fire protection.	22½; 30; 30; 35
Handkerchiefs, composed of woven fabrics of hemp or flax.	Free; 20; 30; 35
and per lb. —; 3½c; 3½c; 4c.	
Handkerchiefs, wholly of cotton.	12½; 27½; 30; 30; 35
and per lb. —; 1½c; 4c.	
Handkerchiefs, silk.	27½; 30; 30; 45
per oz. —; 7c; 7c.	
Handle bolts.	Free
Handles, axe, etc.	17½; 20; 22½; 25
curling stones.	Free; 7½; 7½; 10
knife and fork, celluloid, moulded, but not bored.	Free
wood, used in the m'fg of D shovel handles.	10; 12½; 12½; 15
Handles D, shovel handles, bent and rivetted, of iron or steel.	10; 25; 27½; 35
Hares, live.	Free; 20; 20; 25
Hare skins, dressed or not, n.o.p.	10; 12½; 15; 15
under General Tariff not less than per dozen skins.	72c.
Hare skins, Russian.	Free
Harmonicas of all kinds.	15; 17½; 27½; 30
Harness dressings.	12½; 17½; 25; 27½
soap dressing, n.o.p.	20; 25; 32½; 32½
leather.	7½; 17½; 27½; 27½
Harness and saddle, dry, plated or not.	15; 20; 27½; 30
Harps.	Free; 15; 27½; 30
Harrows, and complete parts (see cultivators) (No S.T.).	Free
Harvesters and complete parts (see mowing machines) (No S.T.).	Free
Hat stiffening bands, used in the m'fg of hats.	Free
Hat boxes.	12½; 22½; 40; 40
shapes, buckram for.	According to material
Hat braids, of a class or kind not made in Canada, whether woven, knitted or plaited, not exceeding six inches in width, imported for use exclusively in the manufacture of hat bodies or shapes, but not for use in the ornamentation or trimming of such bodies or shapes, under regulations prescribed by the Minister.	Free
oiled, made from cotton or linen.	22½; 30; 30; 35
Hatchets.	10; 25; 35; 35
Hats, fur.	15; 25; 30; 35
Hats, hoods and shapes of hair felt or of wool and hair felt, under such regulation as the Minister may prescribe.	17½; 22½; 30; 35
Hats, miners' safety helmets for use exclusively in mining operations, firemen's helmets, and sand blast helmets, of a class or kind not made in Canada, parts of such helmets.	Free
Hats and shapes of wool felt.	22½; 30; 30; 35
and per doz. 45c; 90c; 90c; \$1.25	
Hats, n.o.p.	22½; 27½; 30; 35
and per doz. 75c; \$1.00; \$1.50; \$1.50	
Hat sweats, hatters' tips and sides when cut to shape. The articles in this item when imported by hat and cap manufacturers for use exclusively in the manufacture of hats and caps in their own factories.	Free
Hatters' furs, not on the skin.	Free
Hay, per ton (no S.T.).	Free; \$1.25; \$1.75; \$5.00
Hay carriers, steel.	10; 25; 27½; 35
forks, used with hay carrier.	Free
knives.	Free
loaders and tedders.	Free
presses, iron or steel.	Free
Heading bolts, n.o.p.	Free
and stave bolts of poplar.	15; 17½; 17½; 20
machines, coal (see mining machinery).	Free
Heading of wood, finished or unfinished, for use in the manufacture of tight barrels or kegs.	Free
Head lights, electric.	20; 27½; 30; 30
Head ropes for fishing nets.	Free
for whips (for factories).	Free
Hearses, motor and motor ambulances.	Free; 17½; 17½; 27½
Heavy or carbolic oil.	Free; 10; 10; 10
Heddles, for looms, iron or steel.	Free; 5; 5; 10
Heirlooms left by bequest (see apparel).	Free
Hemp bags or sacks.	15; 17½; 17½; 20
canvas or twine for sails.	5; 5; 5; 10
carpets, rugs, mats and matting.	15; 22½; 22½; 25
dressed or undressed.	Free
manufactures of n.o.p.	25; 25; 30; 35
and per lb. —; 1½c; 1½c; 4c.	
Hemp, osakum.	Free
Hemp paper, made on four-cylinder machines and calendered to between .006 and .008-inch thickness, adapted for the manufacture of shot shells; primers adapted for the manufacture of shot shells and cartridges; and felt board sized and hydraulic pressed, and covered with paper or uncovered, adapted for the manufacturing of gun wads.	Free
Hemp rags.	Free
seeds in pkgs. over 1 lb.	5; 10-10½; 10; 10
seeds in pkgs. 1 lb. or less.	15; 25; 30; 35
From New Zealand.	Free
Hemp seed for agricultural purposes.	Free
Hemp yarn, plain, dyed, or coloured (see yarns) (when imported by manufacturers for use exclusively in their own factories for weaving purposes or for insulating).	Free; 10; 10; 15
Henbane leaf, crude.	Free
Herbs, rude drugs.	Free
dried, if drugs.	Free
Herbs:—Drugs, such as herbs, leaves, and barks, etc., non-edible, imported in small packets with description, use or dose printed thereon, in suitable form for direct sale to the consumer.	15; 20; 25; 25
Herring, twine, in hanks or coil.	Free
Herrings in tins, not preserved in oil.	17½; 27½; 27½; 30
Herrings (not including kippered herring, in sealed containers) packed in oil or otherwise, in sealed containers.	15; 25; 30; 35
Herrings, pickled or salted, per lb. ½c; ½c; ½c; 1c.	
Hickory fellows, rough sawn.	Free
planed on one or more sides, and bent to shape.	17½; 20; 22½; 25
Hickory spokes, rough, unmanufactured.	Free
Hides and skins, raw.	Free
Hillers, when used in the manufacture of ceramic products.	Free; Free; Free
Hinges brass.	20; 20; 25; 30
butt, iron or steel.	5; 20; 27½; 30
and per 100 lbs 75c; 75c. 75c; 75c.	
nickel-plated.	17½; 22½; 33½; 45
T and strap, n.o.p., and hinge blanks.	5; 20; 27½; 30
and per 100 lbs. 75c; 75c; 75c; 75c.	
Hinges, n.o.p. according to material.	Free; 1c; 1½c; 3c.
Hogs, live, per lb.	15; 27½; 27½; 30
Holders, shade.	10; 20; 20; 30
Hollow-ware, iron or steel, plain black or coated, n.o.p.	10; 20; 27½; 30
aluminium, n.o.p.	20; 20; 30; 30
Hollow-ware, agate, steel or iron coated with vitreous enamel.	17½; 22½; 22½; 32½

For explanation of rates, restricted imports and Geneva agreements, see pages 665-672.

Hollow-ware, tin, dairy, including cans for fresh milk. 15; 20; 27½; 30
Hollow-ware, kitchen, tin, not painted, decorated, or japanned. 15; 20; 27½; 30
Holly foliage, natural or preserved. Free; 15; 15; 20
Holly foliage, chemically prepared or preserved. Free; 15-10%; 15; 20
Hominy, cracked, evaporated or dried corn. 15; 20; 25; 25
Honey, and imitations, per lb. 2c.; 1½c.; 1½c.; 3c.
From New Zealand. per lb. 2c.
Hoods and shapes, n.o.p. 22½; 30; 30; 35
and per doz. —; 50c.; 50c.; 50c.
Hoods and shapes of wool felt. 22½; 30; 30; 35
and per doz. 45c.; 90c.; 90c.; \$1.25
Hoods and shapes, knitted, crocheted, plaited or woven in a single piece, and hoods and shapes of braid, not sewn, under such regulations as the Minister may prescribe. Free; 10; 10; 10
Hoods, straw. 22½; 30; 30; 35
and per doz. —; 50c.; 50c.; 50c.
Hoods of fur felt or of wool and fur felt, under such regulations as the Minister may prescribe. 17½; 22½; 30; 35
Hoop, manufactures of, n.o.p. 15; 20; 25; 25
Hooks, crochet, metal. 10; 30; 30; 35
Hooks, fly and fishing, n.o.p. Free; 20; 25; 30
fishing, deep sea. Free
reaping. Free
shoe eyelet. Free
Hop extract, non-alcoholic, and hop roots, n.o.p. 15; 20; 25; 25
Hop poles. Free
Hop, per lb. (no S.T.). 6c.; 10c.; 10c.; 16c.
Australian Free; New Zealand Treaty per lb. Free
concentrated. 15; 20; 25; 25
Horn, covered. 15; 27½; 27½; 30
Horn in the rough, not polished, cleaned only. Free
Horn, manufactures of, n.o.p. 15; 20; 25; 25
Horn strips, rough, not polished, cleaned only. Free
Horn tips, rough, cleaned only. Free
Horse boots. 15; 20; 27½; 30
Horse blankets, wool. 20; 30; 30; 35
per lb. 5; 25; 25; 30
Horse clothing, n.o.p. According to material
Horse hair, cleaned, dipped or dyed. Free
Horse meat, tripe and other animal offal, ground or unground, unfit for human consumption; feeds consisting wholly or in part of cereals but not including baked biscuits; all the foregoing when for use exclusively in the feeding of fur-bearing animals or in the manufacture of feeds for such purposes. Free
Horse powers, for farm purposes (see portable engines. Free
Horse radish, dry roots. Free; Free; 27½; 30
grated in vinegar. 15; 32½; 32½; 35
Horse rakes, and complete parts (see cultivators) (no S.T.). Free
Horses, living, n.o.p. Free; 20; 20; 25
Horses re-admitted into Canada, see p. 767.
Horses, n.o.p. 10.00; 12.50; 12.50; 25.00
Horses, cattle, sheep, goats, asses, swine and dogs for the improvement of stock, under regulations prescribed by the Governor-in-Council. Free
menageries, under regulations prescribed by the Minister of Customs. Free
Exempt from Sales Tax.
Hose, gutta percha or rubber, or cotton or linen hose lined with rubber. 20; 22½; 30; 35
Hose, lined with rubber. 20; 22½; 30; 35
Hose, of linen, lined or unlined, n.o.p. 15; 30; 32½; 35
Hose supporters. According to material
Hosiery, see Socks and Stockings.
Hospitals, public.—Surgical suction apparatus including motive power; prepared surgical catgut; chloroform, ethyl chloride; canopy or pedestal operating room lights designed to minimize shadow, not including bulbs; all the foregoing of a class or kind not made in Canada, and complete parts thereof, when imported for the use of any public hospital under regulations by the Minister. Free

Hospitals.—Articles and material for the sole use of any bona fide hospital when purchased in good faith for use exclusively by the said hospital and not for sale, are exempt from Sales Tax. Free
Hospitals, public.—Glassware and other scientific apparatus for laboratory work in public hospitals, chairs and tables for surgical operating purposes, and complete parts thereof; infant incubators and complete parts thereof; electro cardiographs and complete parts thereof; and sensitized film and paper for use therein; also apparatus for sterilizing purposes, not including washing or laundry machines; all articles in this item when imported in good faith for the use of and by order of any public hospital. Free
Household effects—See Apparel.
Hub blocks, rough turned. Free
turned to shape. 17½; 20; 22½; 25
Hydrate of alumina. Free
Hydrated lime, as prepared wall plaster, weight of packages included, per 100 pounds. Free; 11c.; 11c.; 12½c.
Hydrangeas. Free; 12½; 15; 20
Hydrated oxide of ethyl (see alcohol ethyl). per proof gal. \$5.00; \$10.00; \$10.00; \$10.00
Hydraulic or water lime per 100 lbs. 5c.; 8c.; 8c.; 8c.
Hydrogen-peroxide, —peroxide of barium, non-alcoholic, for use in the manufacture of peroxide of hydrogen when imported by manufacturer of peroxide of hydrogen. Free
Hydrogen gas in cylinders. 15; 20; 25; 25
cylinders containing the above gas if charged separately. Free; 20; 20; 25
Hymn books (no Sales Tax). Free
Hypo-chlorite of lime, in packages of not less than 25 lbs. weight, per 100 lbs. Free; 15c.; 15c.; 15c.
less than 25 lbs. 17½; 25; 25; 25
Hypodermic units. Free
Hyposulphite of soda used in the tanning of leather. Free; 10; 10; 10
Hyposulphite of soda, n.o.p. 15; 20; 25; 25
I
Ice, natural or manufactured (no sales tax). Free
Ice breaking machines for dairying purposes. Free; 15; 27½; 35
Ice cream. 15; 20; 25; 25
Ice cream cones, sweetened. 20; 30; 30; 30
Ice cream cones, unsweetened. 12½; 22½; 22½; 25
Ice cream mixers, power machines. 10; 25; 27½; 35
Ice cream preparation, thickener, not sweetened. 10; 35; 35; 35
Australian Treaty. 5%
New Zealand Treaty. 5%
Ice creepers, steel for (see steel of No. 12 gauge). Free
Ice making machines, compressor and engine. 15; 25; 25; 30
Illuminating oils, see petroleum products.
Illustrations of insects, or similar studies, when imported for the use of colleges, schools and scientific and literary societies. Free
Implements, agricultural, plates for, cut to shape only, from rolled plates of steel, but not moulded, punched, polished or otherwise manufactured. Free
Implements, agricultural (wheeled) operated by hand power, for use as seed drills, cultivators and plows. Free
settlers (see settlers' effects). Free
Incense. 15; 20; 25; 25
Incubator stoves and furnaces specially made for such purposes. Free
Incubators (egg). Free
Incubators, infant, and complete parts. Free
Indian corn, n.o.p., per bushel. Free; 10c.; 10c.; 20c.
Indian corn meal per bbl. Free; 22½c.; 22½c.; 25c.
India rubber boots and shoes. Free; 22½; 22½; 25
India rubber clothing, and clothing made waterproof with india rubber. 25; 30; 30; 35
and each raincoat, the duty shall not be less than —; —; 50c.; 50c.
India rubber manufactures of, n.o.p. 15; 22½; 25; 27½
unmanufactured. Free; 5; 5; 5

For explanation of rates, restricted imports and Geneva agreements, see pages 665-672.

Indigo.....Free
paste and extracts.....Free
Indurated fibre, and like material, and manufac-
tures of, n.o.p.....17½; 17½; 22½; 25
Infusorial earth ground or manufactured.....15; 20; 25; 25
Ingot moulds, n.o.p.....Free; 7½; 7½; 10
Ingot moulds, used in the manufacture of steel.....Free
Ingots, aluminum.....Free; 27½; 30; 30
brass.....5; 10; 10; 10
Ingots, clogged n.o.p. valued at not less than three
cents per lb. when imported by the manufac-
turers of steel for use exclusively in the manu-
facture of steel in their own factories, under
regulation of the Minister.....Free; Free; Free; 5
copper, per lb.....1c; 1½c; 1½c; 1½c.
gold or silver unmanufactured.....Free
iron or steel, per ton.....See iron and steel
nickel and German silver.....Free
Ingots, white bronze.....10; 20; 20; 20
Inhalers, surgical, substantially of metal.....Free
Ink for writing and drawing.....15; 22½; 22½; 25
Ink for printing.....12½; 15; 17½; 25
powder.....15; 20; 25; 25
rotogravure printing ink.....12½; 15; 17½; 20
shoemakers.....12½; 22½; 25; 27½
wells, glass.....15; 22½; 30; 32½
Insecticide, blight dust (see med. prep.).....17½; 20; 25; 25
Insects, crude drugs (see drugs).....Free
Insets, pictorial illustrations of, etc. (see illus-
trations).....Free
Insoles, of any material, n.o.p.....20; 30; 35; 40
Instruments and tools of trade (settlers') (see
settlers' effects).....Free
brass band, n.o.p.....Free; 20; 22½; 25
brass band instruments, class or kind not
made in Canada.....Free; 17½; 25; 25
bagpipes and complete parts thereof.....Free; 25; 25; 25
dental, and parts (no S.T.).....Free; Free; Free
dissecting, for plants, flowers, insects, etc.....Free
Instruments, engineers', surveyors' and draughts-
men's precision instruments and apparatus,
viz.:—alidades; altazimuth surveying in-
struments; aneroid barometers, engineering,
military and surveying; angle prisms;
boards, military sketching; box sextants;
clinometers; compasses; cross staff heads;
curves, adjustable, irregular, railroad and
ship; curvimeters; drafting instruments of
all kinds, including fitted cases containing
the same; dipping needles; drafting ma-
chines; heliographs; integrators; levels, tri-
pod and hand or pocket types; levelling
rods; liners, section; meters, portable, for
hydraulic engineering; pantographs; plani-
meters; protractors; parallel rulers; parallel
ruling attachments; poles, ranging; podo-
meters and pedometers; plane tables, mili-
tary and topographic; scales, flat and tri-
angular; slide rules; splines; straight edges,
steel and wooden; tachometers; tallying
machines, pocket; T-squares, steel and
wooden; telemeters; theodolites; transits,
tripod and hand or pocket types; triangles of
all types; tripods for use with any of the
foregoing instruments; parts of all the fore-
going, finished or not.....Free; 10; 10; 15
Instruments, machinists' or metal workers' pre-
cision tools and measuring instruments, viz.:
—Calipers, micrometers, metal protractors
and squares, bevels, verniers, gauges, gauge
blocks, parallels, bottoms, mercury plumb
bobs, dividers, trammels, scribes, automatic
centre punches, hand speed indicators,
straight edges, key seat clamps and other
clamps and vises used by toolmakers for
precision work, precision tools and measuring
instruments, n.o.p.; parts of all the foregoing
finished or not.....Free; 10; 10; 15
musical for schools of the blind, to remain the
property of said schools.....Free
musical, of all kinds, n.o.p. (see pianofortes
and organs).....15; 17½; 27½; 30
philosophical, photographic, mathematical and
optical, n.o.p.....2½; 15; 25; 30

philosophical for literary purposes. (See
philosophical).
pyrographic, chief value in platinum points.....15; 20; 25; 25
strings for musical.....10; 15; 20; 30
surgical, and parts (no S.T.).....Free
telegraph electric.....Free; 20; 25; 30
telephone instruments electric.....10; 22½; 25; 30
Insulating pressboard, electrical, not less than
.040 inch in thickness.....Free; 12½; 25; 35
Insulating tape, wholly of cotton.....25; 30; 30; 35
General Rate per lb. 4c.
Insulators of all kinds (elec.).....15; 22½; 25; 27½
Insulin, imported without admixture.....15; 20; 25; 25
Interlined sheet stock, composed of sheets of
cellulose plastics cemented to cotton fabric.....10; 15; 15; 17½
Intravenous Injection Apparatus, partly of
metal, specially designed to inject salvarsan,
etc., in the treatment of disease.....Free
Invert sugar and syrups, the products of sugar
cane or beet, and all imitations thereof or
substitutes thereof, not including molasses
and not including syrups in receptacle of such
size that the gross weight of the receptacle and
contents does not exceed 60 lbs.—
When the total of reducing sugars after inver-
sion is equivalent to more than 56% but not
more than 65% of invert sugar, per 100 lbs.
68c.; \$1.23; \$1.23; \$1.25
When the total of reducing sugars after inver-
sion is equivalent to more than 60% but not
more than 70% of invert sugar, per 100 lbs.
74c.; \$1.33; \$1.33; \$1.33
When the total of reducing sugars after inver-
sion is equivalent to more than 70% per
invert sugar, per 100 lbs. 83c.; \$1.50; \$1.50; \$1.50
Inverted block, earthenware, glazed or un-
glazed.....20; 30; 32½; 35
Iodine, crude.....Free
Iodine, resublimed.....15; 20; 25; 25
Iodized mineral salts, for use exclusively in
feeding animals.....Free; 25-10%; 25; 25
Ipecacuanha root.....Free
Irish poplin, composed wholly of silk and wool,
not exceeding twenty-five inches in width,
imported in the web in lengths of not less
than five yards each, under such regulations
as the Minister may prescribe, by manu-
facturers of neckties, scarves or mufflers for
use exclusively in the manufacture of such
articles in their own factories.....20%
under British Preference.....20%
Iron brew, extract over 40% proof, per gal.
\$5.00; \$10.00; \$10.00; \$10.00 (see spirituous
liquors page 663); and.....30; 30; 30; 30
Iron and Steel Metals
Cast or wrought, being waste or refuse, to be
remelted in furnaces or cupolas.....Free
Railway rails, which have been in actual use,
to be remelted in furnaces or to be re-manufac-
tured in rolling mills into other products than
iron or steel rails.....Free
Provided that articles of iron or steel damaged
in transit, if broken up under Customs super-
vision, and rendered unsalable except as scrap,
may be entered for duty as scrap.
Pig iron, n.o.p., per ton. \$1.50; \$2.50; \$2.50 \$2.50
Ferro-alloys:
(a) Ferro-manganese, spiegelisen and other
alloys of manganese and iron containing not
more than 1 per centum, by weight, of sili-
con—per pound, or fraction thereof, on the
manganese contained therein.....Free; 1c.; 1c.; 1½c.
(b) Silico-manganese, silico spiegel and other
alloys of manganese and iron containing
more than 1 per centum, by weight, of
silicon—per pound, or fraction thereof, on
the manganese contained therein.....Free; 1½c.; 1½c.; 1½c.
(c) Ferro-silicon, being an alloy of iron and
silicon containing 8 per centum or more, by
weight, of silicon and less than 60 per centum
—per pound, or fraction thereof, on the
silicon contained therein Free; 1½c.; 1½c.; 1½c.

For explanation of rates, restricted imports and Geneva agreements, see pages 665-672.

Iron and Steel Metals, Cont'd.

(d) Ferro-silicon, being an alloy of iron and silicon containing 60 per centum or more, by weight, of silicon and less than 90 per centum—per pound, or fraction thereof, on the silicon contained therein

Free; 2½c.; 2½c.; 2½c.

(e) Ferro-silicon, being an alloy of iron and silicon containing 90 per centum or more, by weight, of silicon—per pound, or fraction thereof, on the silicon contained therein

Free; 5c. 5c.; 5½c.

(f) All alloys used in the manufacture of steel or iron, n.o.p. Free; 5%; 5%; 5%
Sponge iron, n.o.p. Free

Ingot of iron or steel, n.o.p., per ton \$1.50; \$3.00; \$3.00; \$3.00

Blooms, clogged ingots, slabs, billets, n.o.p., shot bars, of iron or steel, by whatever process made, n.o.p., per ton

\$2.50; \$4.00; \$4.00; \$4.00

Ingot, clogged ingots, of iron or steel, valued at not less than 3 cents per pound, when imported by manufacturers of steels for use exclusively in the manufacture of steels, in their own factories, under regulations prescribed by the Minister. Free; Free; Free; 5

Ingot, clogged ingots, of a class or kind not made in Canada, when imported by manufacturers of forgings for use exclusively in the manufacture of forgings, in their own factories, under regulations prescribed by the Minister, per ton Free; \$3.00; \$3.00; \$3.00

Bars and rods, of iron or steel; billets of iron or steel, weighing less than 60 pounds per lineal yard:

(a) Not further processed than hot rolled, n.o.p., per ton \$4.25; \$7.00; \$7.00; \$7.00

(b) Not further processed than hammered or pressed, n.o.p. 10; 25; 25; 30

(c) Cold rolled, drawn, reeled, turned or ground, n.o.p. 10; 20; 25; 30

(d) Hot rolled, valued at not less than 4 cents per pound, n.o.p. Free; 12½; 12½; 15

Bars or rods, of iron or steel, including billets weighing less than 60 pounds per lineal yard, hot rolled, as hereunder defined, under regulations prescribed by the Minister:

(a) Rods, when imported by manufacturers of horseshoe nails, for use exclusively in the manufacture of horseshoe nails, in their own factories. Free

(b) Rods in the coil, or bars, 1½ inches in diameter and over when imported by manufacturers of chain for use exclusively in the manufacture of chain, in their own factories, per ton Free; \$3.50; \$3.50; \$3.50

(c) Bars, when imported by manufacturers of shovels for use exclusively in the manufacture of shovels, in their own factories, per ton

Free; \$2.75; \$2.75; \$3.00

(d) Rods, in the coil, not over .375 inches in diameter, when imported by manufacturers of wire for use exclusively in the manufacture of wire, in their own factories, per ton

\$2.25; \$5.00; \$5.00; \$5.00

(e) Bars of iron or steel, hot rolled, 5 inches in diameter and larger, when imported by manufacturer of polished shafting for use in their own factories, per ton Free; \$7.00; \$7.00; \$7.00

(f) Sash or casement sections of iron or steel, hot or cold rolled, not punched, drilled nor further manufactured, when imported by manufacturers of metal window frames, for use in their own factories, per ton Free; \$7.00; \$7.00; \$7.00

Plates, of iron or steel, hot or cold rolled:

(a) Not more than 66 inches in width, n.o.p., per ton \$4.25; \$8.00; \$8.00; \$8.00

(b) More than 66 inches in width, n.o.p., per ton Free; \$6.00; \$6.00; 6.00

(c) Flanged, dished or curved, n.o.p. 5; 25; 25; 30

(d) With chequer, diamond or other raised pattern on contact surface, per ton

Free; \$8.00; \$8.00; \$8.00

Sheets of iron or steel, hot or cold, rolled:

Iron and Steel Metals, Cont'd.

(a) .080 inches or less in thickness, n.o.p.

7½; 20; 20; 20

(b) More than .080 inches in thickness, n.o.p., per ton \$4.25; \$6.00; \$6.00; \$7.00

Hoop, band or strip, of iron or steel:

(a) Hot rolled, .080 inches and less in thickness, n.o.p. 5; 12½; 12½; 15

(b) Hot rolled, more than .080 inches in thickness, n.o.p., per ton \$3.00; \$7.00; \$3.00 \$8.00

(c) Cold rolled or cold drawn, .080 inches and less in thickness, n.o.p. 7½; 20; 20; 20

(d) Cold rolled or cold drawn, more than .080 inches in thickness, n.o.p. 12½; 27½; 27½; 30

Sheets of iron or steel, hot or cold rolled, more than .080 inches in thickness when imported by manufacturers for use exclusively in the manufacture of cold rolled iron or steel in their own factories, per ton

\$2.50; \$2.50; \$2.50; \$7.00

Sheets, plates, hoop, band or strip, of iron or steel:

(a) Coated with tin, of a class or kind not made in Canada, n.o.p. Free; 10; 15; 15

(b) Coated with tin, n.o.p. 15; 15; 20; 20

(c) Coated with zinc, n.o.p. 7½; 17½; 20; 20

(d) Coated with metal or metals, n.o.p. 5; 10; 12½; 15

when of a class or kind not made in Canada, — from the United Kingdom. 2½%

(e) Coated with paint, tar, asphaltum or otherwise coated, n.o.p. 5; 12½; 12½; 15

(f) Coated with vitreous enamel, n.o.p. 10; 20; 20; 25

(g) Corrugated, coated or not. 10; 20; 25

Pebbled, of iron or steel, coated or not, for use in Canadian manufactures. 10; 20; 25

Coated with an alloy of lead and tin Free; 5; 15

Skelp, of iron or steel, hot rolled, when imported by manufacturers of pipes and tubes for use exclusively in the manufacture of pipes and tubes, in their own factories, under regulations prescribed by the Minister:

(a) Not more than 14 inches in width. Free; 5; 5; 5

(b) More than 14 inches in width. Free; 5; 5; 5

The Governor-in-Council may by Order-in-Council direct that there may be substituted for tariff item 384 on Schedule A of the Customs tariff, 1907 and the several rates of duties of Customs as set opposite said items in Schedule A as follows:

Skelp, of iron or steel, hot rolled, when imported by manufacturers of pipes and tubes for use exclusively in the manufacture of pipes and tubes, in their own factories, under regulations prescribed by the Minister.

(a) Not more than 14 inches in length. 5; 10; 10; 12½

(b) More than 14 inches in length. 5; 10; 10; 12½

From and after the publication of such Order in Council in *The Canada Gazette*, tariff item 384 as it appears in said Schedule at the time of the passing of this Act shall be repealed and the provisions of the said tariff item as it appears in the last preceding subsection of this section shall be substituted therefor.

The Governor in Council shall not direct that such provisions be substituted as aforesaid unless and until the Governor in Council is satisfied that skelp of iron or steel, hot rolled, is manufactured in substantial quantities in Canada from iron or steel made in Canada.

Sheets, plates, hoop, band or strip, of iron or steel, hot rolled, valued at not less than five cents per pound, n.o.p. Free; 12½; 12½; 15

Sheets, plates, hoop, band or strip, of rust, acid or heat resisting steels, hot rolled, valued at not less than five cents per pound

Free; 12½; 20; 20

Sheets, plates, hoop, band or strip, of iron or steel, as hereunder defined, under regulations prescribed by the Minister:

(a) Plates when imported by manufacturers for use exclusively in the manufacture or repair of the pressure parts of boilers, pulp digesters,

Iron and Steel Metals, Cont'd.

steam accumulators and vessels for the refining of oil, in their own factories

Free; \$2.00; \$5.00; \$5.00

(b) Sheets, plates, hoop, band or strip, cold rolled, when imported by manufacturers for use exclusively in the manufacture of butts, hinges, typewriters or sewing machines in their own factories. Free; 7½; 7½; 10

(c) Sheets, plates, hoop, band or strip, hot rolled, being mould boards, shares, cultivator or shoe shapes, plough plates, and sides or disc circles, when such rectangles, circles or sketches are cut to shape, but not moulded, punched, polished or otherwise manufactured, when imported by manufacturers of agricultural implements for use exclusively in the manufacture of agricultural implements, in their own factories. Free

(d) Sheets, hoop, band or strip, coated, polished or not, when imported by manufacturers of saddlery hardware for use exclusively in the manufacture of saddlery hardware, in their own factories. Free

(e) Sheets, hoop, band or strip, hot or cold rolled, when imported by manufacturers of shovels for use exclusively in the manufacture of shovels, in their own factories, per ton

Free; \$2.75; \$2.75; \$3.00

(f) Hoop, band or strip, hot or cold rolled or drawn, coated or not, when imported by manufacturers of mats for use exclusively in the manufacture of mats, in their own factories.

Free; 5; 5; 5

(g) Sheets, plates, hoop, band or strip, not tempered or ground nor further manufactured than cut to shape, without indented edges, when imported by manufacturers of saws or straw-cutters for use exclusively in the manufacture of saws or straw-cutters, in their own factories. Free

(h) Sheets, plates, hoop, band or strip, hardened, tempered or ground, not further manufactured than cut to shape, without indented edges, when imported by manufacturers of saws for use exclusively in the manufacture of saws, in their own factories. Free; 10; 10; 12½

(i) Sheets, hoop, band or strip, when imported by manufacturers for use exclusively in the manufacture of buckle clasps, bedfasts, furniture casters, corset steels, clock springs, shoe shanks, phonograph motor springs or ball bearings, in their own factories. Free; Free; Free; 5

(j) Hoop, band or strip, being tagging metal, coated or not, when imported by manufacturers of shoe and corset laces for use exclusively in the manufacture of shoe and corset laces, in their own factories. Free; Free; Free; 5

(k) Sheets, hot or cold rolled, when imported by manufacturers of hollow-ware coated with vitreous enamel or of apparatus designed for cooking or for heating buildings, for use exclusively in the manufacture of hollow-ware coated with vitreous enamel or of vitreous-enamelled sheets for apparatus designed for cooking or for heating buildings.

Free; 10; 10; 12½

(l) Sheets, cold rolled, blue polished, when imported by manufacturers of apparatus designed for cooking or for heating buildings, for use exclusively in the manufacture of apparatus designed for cooking or for heating buildings, in their own factories. Free; 10; 10; 12½

(m-1) Sheets or strip of iron or steel, cold rolled, coated or not, when imported for use exclusively by manufacturers in the manufacture of sheet or strip coated with tin or with non-metallic material. Free

(m-2) Sheets, hoop, band or strip, hot rolled, when imported by manufacturers, for use exclusively in the manufacture of sheets, hoop, band or strips, coated with zinc or other metal or metals, not including tin, in their own factories. 5; 17½; 20; 20

Sheets or strip, cold rolled, when imported by manufacturers of pipes and tubes, for use

Iron and Steel Metals Cont'd.

exclusively in the manufacture of pipes and tubes, in their own factories, under regulations prescribed by the Minister. Free; 5; 5; 5
(n) Hoop, band or strip, hot rolled, in coils not less than 100 ft. in length, when imported by manufacturers for use exclusively in the manufacture of cold rolled iron or steel, in their own factories. Free; 5; 5; 5
(o) Hoop, band or strip, cold rolled electro galvanized, 6" in width or less, in coils of not less than 100 feet, when imported by manufacturers for use exclusively in the manufacture of rolling doors, in their own factory.

Free; 7½; 7½; 7½

Sheets of iron or steel, hot or cold rolled, with silicon content of .075 or more, when imported by manufacturers of electrical apparatus, for use in the manufacture of electrical apparatus in their own factories

Free; 12½; 12½; 12½

Hoop steel, hot or cold rolled, plain or coated, .064 inch or less in thickness, not more than three inches in width, when imported by manufacturers of barrels or kegs, or by manufacturers of flat hoops or barrels and kegs for use exclusively in their own factories

Free; 12½; 12½; 12½

Railway rails, of iron or steel, of any weight or for any purpose, punched, drilled or not, per ton. \$4.50; \$6.00; \$6.00; \$7.00

Railway ties, fish-plates, splice bars, rail joints, tie-plates, of iron or steel, per ton

\$5.00; \$7.00; \$7.00; \$8.00

Steel grooved (or girder) rails for electric tramway use, weighing not less than 75 pounds per lineal yard, punched, drilled, or not, of shapes and lengths not made in Canada, per ton. Free; \$7.00; \$7.00; \$7.00

Railway intersection layouts, intersections, switches, crossings, frogs, guard rails, of iron or steel. 15; 25; 25; 30

Iron or steel angles, beams, channels, columns, girders, joists, tees, zeos and other shapes or sections, not punched, drilled or further manufactured than hot rolled, weighing not less than 35 pounds per lineal yard, n.o.p.; piling of iron or steel, not punched or drilled, weighing not less than 35 pounds per lineal yard, including inter-locking sections, if any, used therewith, n.o.p., per ton

Free; \$3.00; \$3.00; \$3.00

Iron or steel shapes or sections, as hereunder defined, not punched, drilled or further manufactured than hot rolled, weighing not less than 35 pounds per lineal yard, viz.: I-beams, up to and including 6 inches in depth, but not to include H sections; channels, up to and including 7 inches in depth; angles, up to and including 6 inches by 6 inches; zeos, up to and including 6 inches in depth of web, per ton

\$4.00; \$6.00; \$6.00; \$6.00

Iron or steel angles, beams, channels, columns, girders, joists, tees, zeos and other shapes or sections, not punched, drilled or further manufactured than hot rolled, n.o.p.; piling of iron or steel, not punched or drilled, including interlocking sections, if any, used therewith, n.o.p., per ton. \$4.00; \$7.00; \$7.00; \$7.00

Iron or steel beams or joists, not punched, drilled or further manufactured than hot rolled, weighing less than 5½ pounds per lineal yard for each inch in depth of web

5; 12½; 12½; 17½

Iron or steel angles, beams, channels, columns, girders, joists, piling, tees, zeos, and other shapes or sections, punched, drilled or further manufactured than hot rolled or cast, n.o.p. 20; 30; 35; 40

Iron or steel side or centre sill sections, of all sizes not manufactured in Canada, weighing not less than 35 pounds per lineal yard, not punched, drilled, or further manufactured, when imported by manufacturers of railway cars, for use in their own factories, per ton

Free; \$3.00; \$3.00; \$3.00

For explanation of rates, restricted imports and Geneva agreements, see pages 665-672.

Iron and Steel Metals, Cont'd.

Provided: That upon any article or commodity enumerated in tariff items 377, 377a, 378a, 378b, 378c, 388a, 388b and 388c of this schedule, not being of greater value than 6½ cents per pound, there shall be levied, collected and paid, under regulations prescribed by the Minister, in addition to the rates of Customs duties enumerated in such said tariff items, an ad valorem surtax of five per centum when any such said article or commodity contains:

- (a) Vanadium—0.15 per centum or more, by weight.
- (b) Molybdenum—0.15 per centum or more, by weight.
- (c) Nickel—0.4 per centum or more, by weight.
- (d) Chromium, 0.4 per centum or more, by weight.
- (e) Tungsten, 0.4 per centum or more, by weight.
- (f) Cobalt, 0.4 per centum or more by weight.
- (g) Manganese, 1.0 per centum or more, by weight.
- (h) Silicon, 1.0 per centum or more, by weight

(i) Any other element, not being iron or carbon, in excess of .5 per centum, by weight.
Castings of iron, malleable, n.o.p.

15; 20; 25; 27½

Castings of iron, non-malleable, n.o.p.

15; 20; 25; 27½

Castings of steel, n.o.p. 15; 20; 25; 27½

Castings, piston rings of steel in the rough, as from the moulds. Free; Free; Free; 27½

Castings of iron or steel:

- (a) Being ingot moulds for use in the production of steel. Free
- (b) Being moulds, n.o.p. Free; 7½; 7½; 10

Forged golf club heads, of iron or steel, with or without face or similar marking, but not ground, polished, plated or otherwise finished —; 10; —; —

Forgings of steel, rough machined and fitted or not, and handles of steel or of metal alloy in the rough, when imported by manufacturers of surgical and dental instruments for use in the manufacture of such instruments in their own factories. Free; 27½; 27½; 30

Forgings, iron or steel, in any degree of manufacture, n.o.p. 17½; 25; 27½; 30

Forgings, iron or steel, in any degree of manufacture, hollow, machined or not, not less than 12 inches in internal diameter; and all other forgings, solid or otherwise, in any degree of manufacture, of a weight of 20 tons or over. Free; 15; 27½; 30

Tires, of steel, in the rough, not drilled or machined in any manner, for railway vehicles, including locomotives and tenders
Free; 7½; 10; 10

Axles and axle bars, n.o.p., and axle blanks and parts thereof, of iron or steel:

- (a) For railway vehicles, including locomotives and tenders. 7½; 22½; 27½; 30
- (b) For other vehicles, n.o.p. 22½; 22½; 30; 35
- (c) N.o.p. 20; 22½; 27½; 30

Sections, of iron or steel, not being ordinary square, flat or round bars, whether forged and punched or not, unfinished, when imported by manufacturers of hames for use exclusively in the manufacture of hames, in their own factories, under regulations prescribed by the Minister. Free

Blanks, of iron or steel, when imported by manufacturers of milling cutters for use exclusively in the manufacture of milling cutters. In their own factories, under regulations prescribed by the Minister. Free; 12½; 12½; 12½

Pipe, cast, of iron or steel, valued at not more than five cents per pound, per ton
\$5.00; \$10.00; \$12.00; \$14.00

Pipe, cast, of iron or steel, n.o.p.
Free; 7½; 7½; 10

Pipes and tubes, of wrought iron or steel, plain or coated:

- (a) Welded or seamless, with plain or processed

For explanation of rates, restricted imports and

Iron and Steel Metals, Cont'd.

ends, not more than 10½ inches in diameter, n.o.p. 15; 22½; 27½; 30

(b) Welded or seamless, with plain or processed ends, more than 10½ inches in diameter, n.o.p. 10; 15; 15; 20

(c) Not joined, with plain ends, not more than 2½ inches in diameter, n.o.p. 5; 10; 10; 15

(d) N.o.p. 12½; 15; 27½; 30
Pipes and tubes, of steel, seamless, cold drawn, plain ends, valued at not less than five cents per pound, n.o.p. Free; 5; 5; 5

Pipes and tubes of iron or steel, seamless, cold drawn, plain ends, polished, valued at not less than five cents per pound, steel tubes, welded or seamless, more than 10½ inches in diameter, with plain ends, when imported for use exclusively in the manufacture or repair of rolls for paper-making machinery
Free; 15; 15; 30

Tubing of iron or steel, not joined, not more than ¾ inch in diameter, with one end swaged, or swaged, split and spread, but not further manufactured, when imported for use in the manufacture of fishing rods
Free; 7½; 7½; 15

Pipes, tubes and flues, of wrought iron or steel, not further manufactured than in straight lengths, with plain, swelled or thickened ends, when imported by manufacturers for use exclusively in the manufacture or repair of pressure parts of boilers, pulp mill evaporators and vessels for the refining of oil, in their own factories, under regulations prescribed by the Minister. Free

Pipes and tubes, of wrought iron or steel, brass covered, not more than 3 inches in diameter, and brass trimmings, not polished, lacquered or otherwise manufactured, when imported by manufacturers of iron or brass bedsteads for use exclusively in the manufacture of iron or brass bedsteads, in their own factories, under regulations prescribed by the Minister. Free

Tubing, wrought iron or steel, not more than ½ inch in diameter, in lengths not less than 6 feet, coated with metal other than zinc, not polished, bent or further manufactured, when imported by manufacturer to be further processed in their own factories
Free; 7½; 7½; 7½

Pipes and tubes, not exceeding 2 inches in diameter, made from puddled iron, when for use exclusively in recovering crude petroleum. Free

Fittings, of iron or steel, of every description for iron or steel pipes and tubes and complete parts thereof. 20; 22½; 25; 30

Wire, of iron or steel:

- (a) Barbed fencing, coated or not. Free; 10; 10; 10
- (b) Twisted, braided or stranded, including wire rope or cable, coated or not, n.o.p.
15; 25; 25; 25

(c) Drawn flat or cold rolled flat after drawing, coated or not, n.o.p., not more than .25 inches in width and less than .1875 inches in thickness
7½; 20; 20; 20

(d) Coated with zinc or spelter, curved or not, in coils, .144, .104 or .092 inches in diameter, with tolerance not to exceed .004 inches, and not for use in telegraph or telephone lines
Free; 10; 10; 10

(e) Coated with zinc or spelter, n.o.p.
10; 20; 20; 20

(f) Single or several, covered with any material, including cable so covered. 15; 30 30; 30

(g) N.o.p. 15; 15; 20; 20

Wire of iron or steel, coated with zinc or spelter, curved or not, in coils, when imported by manufacturers of barbed fencing wire or of wire fencing for use exclusively in the manufacture of barbed fencing wire or of wire fencing, in their own factories. Free

Woven netting, of iron or steel, coated, made from wire of 17 gauge or heavier with marks not smaller than one inch and not larger than two inches, with specially strengthened joints, when for use exclusively on fur and Geneva agreements, see pages 665-672.

Iron and Steel Metals, Cont'd.

farms, under regulations prescribed by the Minister..... 12½; 20; 27½; 30
of a class or kind not made in Canada

5, —, —, —
Woven or welded wire fencing, of iron or steel, from wire not more than .144 inches and not less than .080 inches in diameter, with tolerance not to exceed .004 inches; wire fencing, of iron or steel, coated or not, n.o.p.
Free; 12½; 12½; 15c.

Woven or welded wire fencing, of iron or steel, coated or not, n.o.p.; wire cloth or wire netting, of iron or steel, coated or not
20; 25; 35; 35

Wire, of steel:

(a) Spring not less than .40 per centum, by weight, of carbon, .128, .116, .104 and .092 inches in diameter, with tolerance not to exceed .003 inches, when imported by manufacturers of mattresses, cushions or upholstery for use exclusively in the manufacture of mattresses, cushions or upholstery, in their own factories, under regulations prescribed by the Minister
Free; 5; 5; 7½

(b) Flat or woven flat, in the coil, coated or not, .064 inches in thickness or thinner, with tolerance not to exceed .002 inches, when imported by manufacturers of corset clasps, steels, wires and dress stays for use exclusively in the manufacture of corset clasps, steels, wires and dress stays, in their own factories, under regulations prescribed by the Minister..... Free; 5; 5; 5

(c) Valued at not less than 2½ cents per pound, when imported by manufacturers of wire rope for use exclusively in the manufacture of wire rope, in their own factories, under regulations prescribed by the Minister..... Free; 5; 5; 7½

(d) Single, not covered, in coils, for use exclusively in trolling in bona fide deep sea or inland commercial fishing operations..... Free; 7½; 7½; 10

(e) Steel wire, when imported by manufacturers of machine card clothing for use exclusively in the manufacture of machine card clothing in their own factories..... Free

(f) Rust or acid resisting steel wire, twisted or stranded, for use exclusively in commercial fishing operations..... Free; 10; 25; 25

Springs, of iron or steel:
(a) For the running and draft gear of railway vehicles, including locomotives and tenders
20; 27½; 27½; 30

(b) For the running gear of other vehicles
22½; 27½; 30; 35

Springs, of iron or steel, when imported by manufacturers of surgical trusses for use exclusively in the manufacture of surgical trusses in their own factories, under regulations prescribed by the Minister..... Free

Springs, of iron or steel, when imported by manufacturers of clocks for use exclusively in the manufacture of clocks in their own factories, under regulations prescribed by the Minister..... Free; 7½; 7½; 10

Coil chain, coil chain links, including repair links and chain shackles, of iron or steel:
(a) One and one-eighth inches in diameter and over..... Free; 5; 5; 5

(b) Less than one and one-eighth inches in diameter..... 15; 25; 25; 25

Silent chain and finished roller chain, of iron or steel, of a class or kind not made in Canada, n.o.p., either chain of the type which operates over gears or sprockets with machine cut teeth..... Free; 15; 20; 25

Chains, of iron or steel, n.o.p., and complete parts thereof..... 15; 25; 30; 35

Malleable sprocket chain and link belting chain, of iron or steel, when imported by manufacturers of agricultural implements for use exclusively in the manufacture of agricultural implements, in their own factories, under regulations prescribed by the Minister..... Free

Wire of all metals and kinds, n.o.p.
10; 20; 30; 30

For explanation of rates, restricted imports and Geneva agreements, see pages 665-672.

Iron and Steel Metals, Cont'd.

Wire, twisted, braided or stranded, including wire rope and wire cable, coated or not, n.o.p..... 17½; 22½; 22½; 25

Wire cloth, or woven wire of brass or copper..... 17½; 22½; 22½; 25

Wood screws, iron or steel..... 15; 25; 25; 30

Machine and other screws, n.o.p., iron or steel..... 15; 25; 25; 30

Wood or machine screws of brass, copper or other metals, n.o.p..... 22½; 30; 30; 35

Composition metal and plated metal, in bars, ingots or cores, for the manufacture of watch cases, jewelry, filled gold and silver seamless wire and for dental purposes
Free; 7½; 7½; 10

Manufactures of iron and steel, n.o.p.
10; 25; 27½; 35

Metal shells and hinges for use in manufacturing jewellery boxes and spectacle cases, not further finished than shaped, of a class or kind not made in Canada, from the United Kingdom..... Free

Locomotive beds or frames of steel, cast in one piece; tender frames of steel, cast in one piece; cast steel cradles for the rear ends of locomotive frames; cast steel truck frames and bolsters for engines, tenders, and passenger coaches; platform castings for passenger coaches; all the foregoing whether in the rough or semi-manufactured for use on railway rolling stock, of a class or kind not made in Canada.
Free; 7½; —; —

Tools of iron or steel, for use in machines, n.o.p. of a class or kind not made in Canada.
Free; 10; 27½; 35

Welding rods or welding wires of rust, acid or heat resisting steel, whether or not flux coated..... —; 15; —; —

Metal parts in any degree of manufacture, coated or not, and wooden parts in the rough, when imported by manufacturers of spools, quills, pirns, bobbins and shuttles, for use in the manufacture of such articles, in their own factories..... —; 10; —; —

Isinglass..... 15; 20; 25; 25

Istle fibre (tampico)..... Free

Ivory, black..... Free

Ivory vaccine points..... Free

Ivory and ivory nuts, piano key ivories and veneers of ivory, unmanufactured..... Free

Ivory, manufacture of, n.o.p..... 15; 20; 25; 25

J

Jalap root (unground)..... Free

ground..... Free; 17½; 25; 25

Jellies, jam, marmalades, preserves, fruit butter and condensed mincemeat, per lb
1½c.; 3¼c.; 3¼c.; 5c.

Japanole, black stain (a leather dye) containing over 40% proof spirits, per gal. \$5; \$10; \$10; \$10

Non alcoholic..... 15; 20; 25; 25

Japans and japan driers, n.o.p..... 5; 15; 25; 30

per gal. 15c.; 15c.; 20c.; 20c.

Jars, glass..... 15; 27½; 30; 32½

Jars (see also "Packages").

Jeans, sateens and coutils, n.o.p., to pay same rate as cotton fabrics.

When for use by corset makers in their own factories, customs regulations will apply.

Jersey cloth, wholly of cotton, for the manufacture of rubber boots and shoes when imported by manufacturers of rubber boots and shoes for use for the manufacture of such articles in their own factories..... 10; 20; 20; 25

Jet (trimming)..... 22½; 32½; 32½; 35

manufacture of..... 15; 20; 25; 25

Jewel cases..... 15; 30; 40; 40

Jewellery findings of metal, not plated or coated, including stampings, trimmings, spring-rings, bolt-rings, clasps, snaps, swivels, vest chain bars, joints, catches, pin tongues, buckle tongues, coil pins, clip actions, settings and eyepins, when imported by manufacturers of jewellery or ornaments for the

Lace garments, wholly of cotton	25; 25; 30; 35
General Rate per lb. 4c.	
Lace, nets and nettings, wholly of cotton	15; 27½; 20%; 27½; 30
and per lb. —; 3½c.; 3½c.; 4c.	
Lace, paper and paper lace mats	20; 22½; 32½; 35
Laces, boot, shoe, stay and shirt, of cotton	25; 30; 30; 35
and per lb. —; —; 1½; 4c.	
Laces, boot, shoe, shirt and stay, n.o.p.	
According to material	
Laces, leather for machining belting.	20, 25, 35; 35
shoe and corset, tagging metal for (see tagging metal)	See iron and steel
Lacquers, spirit, per gal.	75c.; 85c.; 1.25; 1.25
Lacquers, n.o.p. (varnishes), per gal.	15c.; 15c.; 20c.; 20
	and 5; 15; 25; 30
Lags, toothed, for rag picking machines. Rag picking machines, suitable for picking wool.	Free; 5; 5; 10
Lamb and sheep skins, not dressed, waxed, glazed, or further finished than tanned.	5; 15; 17½; 20
Lambskin and sheepskin leather, further finished than tanned, n.o.p.	7½; 22½; 27½; 27½
Lambskins, wholly or partially dressed.	10; 15; 15; 15
Lamp black.	Free
Lamp bulbs, incandescent, for use in the manufacture of incandescent lamps, glass tubing for use in the manufacture of incandescent lamps, vials and ampoules; glass tubing, n.o.p. in straight lengths of not less than 3 feet; and mantle stocking for gas light.	Free; 5; 7½; 10
chimneys (glass).	15; 27½; 30; 32½
reflectors.	15; 27½; 27½; 30
shade blanks, celluloid.	Free
Lamp shades, celluloid and decorated	15; 27½; 27½; 30
wicks, plain braided, not over 12 inches wide.	22½; 27½; 27½; 35
wicks, n.o.p.	25; 30; 30; 35
and per lb. —; —; 1½c.; 4c.	
Lamps, incandescent electric	20; 22½; 30; 30
Lamps, mercury vapour quartz, ultra violet, therapeutic lamps, when for use by physicians only, and so certified on face of entry.	Free
When not for physicians' use. 15; 27½; 27½; 30	
miner's safety, and accessories for cleaning, filling and testing same.	Free
belt and cap, and parts thereof to be used exclusively in a mine; parts of miner's safety lamps, n.o.p.	Free
Lamps, side lights and head lights, lanterns and chandeliers.	15; 22½; 27½; 30
Ultra violet ray, and complete parts thereof, designed for detecting schelite ore.	Free
Exempt from Sales Tax.	
Land rollers and complete parts.	Free
Landsides, cut to shape only (see mould boards). Free	
Lanterns (lamps), n.o.p.	15; 22½; 27½; 30
acetylene gas, for gas beacons, and parts thereof.	Free
Chinese.	15; 27½; 27½; 30
magic and slides therefor	Free; 20; 20; 25
Lapping for calico printers, etc. (see blanketing).	Free
Lard, and Lard compound and similar substances (see p. 765) per lb. 1½c.; 1½c.; 1½c.; 2c.	
From New Zealand.	Free
(Lard substitutes and material used in the manufacture of taks n.o.S.T.)	
tins (filled or empty)	15; 25; 27½; 30
Lard, oil.	15; 22½; 22½; 25
Laryngeal mirror.	Free
Laryngeal speculum.	Free
Laryngoscopes, chiefly of metal.	Free
Lashes for whips.	20; 27½; 27½; 30
Last blocks, rough turned, hewn or sawn.	Free
Lasts, shoe, with metal bottoms.	10; 25; 27½; 35
shoe, of wood (n.o.S.T. on lasts of all kinds)	17½; 20; 22½; 25
Latex, being crude rubber in liquid form, not compounded beyond the addition of preservatives.	Free
Lathe, iron or steel.	10; 25; 27½; 35
Lathe and drill chucks and dogs (iron or steel)	10; 25; 27½; 35
Laths, wood, sawn or split only.	Free
Laundry bluing.	12½; 20; 20; 22½
Laundry soap, per 100 lbs.	50c.; \$1.50; \$1.50; \$1.50
Laundry tubs of any material, n.o.p.	15; 25; 35; 35
Laundry tubs, of iron or steel, coated or not	5; 20; 25; 35
Lava, unmanufactured, ground only.	Free
tips.	15; 27½; 27½; 30
manufactures of.	15; 20; 25; 25
Lavatories, iron or steel, coated or not. 5; 20; 25; 35	
Lavatories, stoneware, etc.	15; 25; 35; 35
Lavender water (see alcoholic perfumes), 4 oz. bottles or less.	30; 30; 90; 90
in bottles of more than 4 oz. each, per gal.	\$5.00 and.
	30; 40; 40
Lawn bowls.	20; 30; 30; 35
Lawn mowers.	10; 25; 30; 32½
Lawn mowers, designed for use with motive power, whether or not containing the power unit.	15; —; —
Lawn sprinklers.	10; 25; 27½; 35
Lawn rollers.	Free
Lawn tennis nets.	25; 30; 30; 35
and per lb. —; —; 1½c.; 4c.	
Lead capsules for bottles.	Free; 25; 27½; 30
Lead, dry red, orange mineral, and zinc white	Free; 12½; 15; 15
dry, white.	15; 20; 27½; 30
Lead, ground in oil, white.	20; 25; 35; 37½
Lead, in bars and sheets.	15; 22½; 22½; 25
manufactures of, n.o.p.	20; 27½; 27½; 30
old scrap, pig and blocks per lb. ¼c.; 1c.; 1c.; 1c.	
Lead ore concentrates, representing the lead ore after the ore as taken from the earth has been crushed and the foreign substance, such as quartz, etc., removed, but not otherwise manufactured.	Free
pencils of all kinds.	10; 30; 35; 35
tea.	Free
Lead, tetraethyl, compound of tetraethyl lead, in which tetraethyl lead is the preponderant constituent by weight.	Free; 5; 5; 10
Leaf, aluminum, less than .005 millimeter in thickness.	Free
Leaf, aluminum, n.o.p.	Free; 30; 30; 30
Leaf, Dutch or schlag metal.	15; 30; 30; 30
gold and silver.	15; 30; 30; 30
palm, unmanufactured, class or kind not made in Canada, imported for exclusive use in making hat bodies or shapes.	Free
Leather artificial, a fabric coated with material, composed chiefly of specially prepared linseed oil and coloured pigments.	15; 30; 32½; 35
and per lb. general rate 4c.	
Leather belting for making, further finished than tanned.	7½; 17½; 27½; 27½
belting of.	10; 22½; 30; 35
Leatherboard, leatheroid, and manufactures of, n.o.p.	15; 22½; 22½; 25
Leather, chamois, sheepskin or lambskin, prepared for polishing.	7½; 20; 27½; 27½
crust oil leather for use in manufacturing chamois leather.	10; —; —
Leather consisting of beef-cattle hides, horse-hides or sheep-skins, but not including suedes, Cabrettas, Spanish capes or African capes, when imported by manufacturers of gloves or leather clothing, for use exclusively in manufacturing gloves or leather clothing, in their own factories.	Free; 15; 15; 20
Leather dressed, waxed or glazed, viz.: dongola, cordovan, calf, kid or goat, kangaroo, alligator and all other leather, further finished than tanned, n.o.p.	7½; 20; 27½; 27½
harness, tanned only.	5; 15; 17½; 20
genuine pig leathers and genuine Morocco leathers; so-called roller leathers	Free; 20; 27½; 27½
Leather Garments.	17½; 30; 35; 35
Leather, genuine reptile.	Free; 15; 15; 15
Leather hides and skins, raw, whether dry, salted or pickled, and raw pelts.	Free
Leather, not further finished than tanned, in whole hides, in grains or splits, when im-	

For explanation of rates, restricted imports and Geneva agreements, see pages 665-672.

ported by manufacturers of upholstering leathers, for use exclusively in the manufacture of upholstering leathers, in their own factories.....	Free; 15; 15; 15
sheepskin and goatskin not further finished than tanned, when imported by tanners for processing in their own factories Free; 17½; 17½; 20	
sheepskin or lambskin, further finished than tanned, n.o.p.....	—; 22½; —; —
Leather, japanned, patent, or enamelled	
7½; 20; 27½; 27½	
manufactures, n.o.p.....	17½; 22½; 35; 35
morocco and imitations.....	7½; 20; 27½; 27½
not further finished than tanned, n.o.p.	
5; 15; 17½; 20	
preparations for (see preparations).	
sole.....	12½; 22½; 27½; 27½
stuffing (grease).....	Free
tanners' scrap.....	5; 15; 17½; 20
Leather, split, dressed to imitate box calf, box kid, and such like leathers known as upper or side leather, tanned only, and imported for use in the manufacture of boots and shoes.....	5; 17½-10%; 17½; 20
Leather produced from East India tanned kip uncoloured or coloured other than black, when imported for use exclusively in lining boots and shoes.....	Free; 15; 15; 15
East India kip, not further finished than tanned, for use in Canadian manufactures	
Free; 17½; 17½; 20	
Leather produced from East India tanned kip, n.o.p.....	20; 25; 25; 25
and per square foot 2c.; 2c.; 4c.; 4c.	
Leathers, glove for glove manufacturers (see glove leathers, when imported by manufacturers of gloves or leather clothing, in their own factory.....	Free; 7½; 7½; 10
Leatheroid and manufactures thereof	
15; 22½; 22½; 25	
Leaves, artificial, for hats.....	20; 22½; 27½; 27½
crude drugs (see drugs).....	Free
Leaves, fern, not further prepared than dried	
15; 20; 25; 25	
Leaves, flowers and foliage, natural cut whether in design or bouquets or not, n.o.p.	
Free; 12½; 25; 40	
Leaves, sage.....	15; 20; 25; 25
Leeches.....	Free
Lemon exquinta (flavoring extract)	
\$5.00; \$10.00; \$10.00; \$10.00; and 30; 30; 30; 30	
Lemon oil.....	Free; 7½; 7½; 7½
Lemon peel, drained.....	20; 35-10%; 35; 35
Lemon peel, solid extract.....	20; 35-10%; 35; 35
Lemon, orange, grapefruit and citron rinds, fresh frozen, dried, or sulphured or in brine.....	Free
Lemons.....	Free
Lenses, glass, for magic lanterns	
10; 17½; 20; 22½	
glass, n.o.p.....	10; 17½; 20; 22½
semaphore.....	10; 17½; 20; 22½
silvered, for automobile lamps	
10; 17½; 20; 22½	
spectacle and eye glass.....	20; 27½-10%; 27½; 30
spectacle, uncut or unground.....	10; 17½; 20; 22½
Lenses and shutters, when imported, for use only in the manufacture of cameras and kodaks.....	Free
for locomotive headlights.....	20; 27½; 30; 30
Lenses or eyeglasses, contact, designed to be worn in direct contact with the human eye, under the lid.....	Free
Lentils, split.....	15; 20; 25; 25
Lettuce seeds, in packages of more than 1 lb. each, n.o.p., per lb.....	Free; 2c.; 10c.; 10c.
Lettuce seed, non-germinating, in packages weighing more than 1lb. each, imported for use exclusively in manufacturing or blending operations, per lb.....	—; 3c.; —; —
Levels, hand, pocket or tripod and levelling rods.	
Free; 10; 10; 15	
Levels, spirit.....	7½; 15; 25; 30
Lichens.....	Free
Lifboats and life saving apparatus imported by societies to encourage the saving of human life.....	Free
Life buoys, composed of cork in combination with cotton fabric.....	25; 30; 30; 35
and per lb. —; —; 1½c.; 4c.	
Ligatures, aseptic silk, prepared for surgical purposes.....	15; 22½; 22½; 25
Ligatures, gut for unmanufactured.....	Free
Lightning rods, copper coated.....	20; 20; 25; 30
Limbs, artificial, and parts thereof.....	Free
Lime, bolted.....	15; 20; 25; 25
flour, ground slack.....	15; 20; 25; 25
hydraulic or water lime, per 100 lbs., weight of package to be included in weight for duty	
5c.; 8c.; 8c.; 8c.	
hydrated, per 100 lbs., weight of package to be included in weight for duty Free; 12½c.	
quick.....	15; 20; 25; 25
sulphate of (gypsum crude).....	Free
Lime juice (see "juices")	
Limes.....	Free; 15; 15; 15
Southern Rhodesia.....	Free
Under W.I.T. Treaty.....	Free
Linen bags or sacks (seamless).....	15; 17½; 17½; 20
collars and cuffs.....	25; 25; 30; 35
and per lb. —; —; 1½c.; 4c.	
machinery for manufacture of, or a kind not made in Canada.....	Free; 5; 5; 10
nets, n.o.p. (see nets).....	22½; 22½; 32½; 35
nettings (see nettings).....	22½; 22½; 32½; 35
Linen, bleached, n.o.p., not coloured Free; 30; 30; 35	
and per lb. —; 3½c.; 3½c.; 4c.	
Linen clothing, n.o.p.....	25; 25; 30; 35
and per lb. —; —; 1½c.; 4c.	
Linen fire hose, lined or unlined, n.o.p.	
15; 30; 32½; 35	
Linen, grey, unbleached, not mercerized nor colored.....	Free; 30; 30; 35
and per lb. —; 3½c.; 3½c.; 4c.	
Linen handkerchiefs, n.o.p.....	Free; 20; 30; 35
and per lb. —; 3c.; 3½c.; 4c.	
Linen, manufactures of, not elsewhere specified	
25; 25; 30; 35	
and per lb. —; —; 1½c.; 4c.	
napkins and tablecloths wholly of flax or hemp	
Free; 20; 30; 35	
and per lb. —; 3c.; 3½c.; 4c.	
napkins and table cloths of crash with coloured borders, in the web, wholly of flax or hemp	
15; 27½-20; 30; 35	
per lb. 3½c.-20%; 3½c.; 3½c.; 4c.	
napkins and table cloths of crash, with coloured borders, wholly or in part of hemp or flax, not containing silk nor wool.....	15; 20; 30; 35
per lb. 3c.; 3½c.; 3½c.; 4c.	
Linen, printed, dyed or colored.....	25; 30; 30; 35
and per lb. 3c.; 3½c.; 3½c.; 4c.	
Linen rovings, yarns and warps wholly of vegetable fibres other than cotton, not to include materials for sewing, stitching nor packaging purposes, imported by manufacturers for use exclusively in their own factories for insulating wire or weaving fabrics or insulating wires.....	Free; 10; 10; 15
Linen, woven dress linens containing not more than 15% by weight of cotton yarns for decorative effect.....	Free; 30; 30; 35
and per lb. —; 3½c.; 3½c.; 4c.	
Linen sideboard covers, n.o.p.....	25; 25; 30; 35
and per lb. —; —; 3½c.; 4c.	
Liniments, n.o.p. (see medicinal preps.)	
Linings, carpet and stair pads.....	15; 22½; 22½; 25
chimney, or vents.....	20; 30; 32½; 35
coat, to be finished in Canada (see dress goods.)	
Linings, Italian.....	Free; 20; 20; 25
Links, coil chains	
A. 1½ inches and over in diameter... Free; 5; 5; 5	
B. Less than 1½ inch in diameter... 15; 25; 25; 25	
Linnetts, goldfinches and canaries for breeding purposes.....	Free; 20; 20; 25
Linoleum.....	15; 27½; 32½; 35
General Rate per lb. 4c.	
Linseed oil cake and linseed oil cake meal, cotton seed cake and cotton seed cake meal, and palm nut cake and palm nut cake meal.....	Free
Lint (surgical dressing).....	10; 20; 25; 35
Linters, very short fibres, stripped off the cotton seed after the seeds have been removed from the raw cotton by the process of ginning... Free	

For explanation of rates, restricted imports and Geneva agreements, see pages 665-672.

- Linters of short fibres of cotton, bleached, and cotton pulp when imported by manufacturers of paper to be used only in their own factories in the manufacture of blotting paper or other grades of paper Free; 10; 10; 12½
- Liquid driers, n.o.p. 5; 15; 25; 30
and per gal. 15c.; 15c.; 20c.; 20c.
- Liquid stains and oxides, valued at not less than 20 cents per pound, for use exclusively as colouring constituents in the manufacture of vitreous enamels and pottery glazes; finely divided metals or compounds of metals, whether dry, or suspended or dissolved in a liquid, for use exclusively in the manufacture of tableware of china, porcelain or semi-porcelain. Free; 20; 20; 22½
- Liquor, chocolate, not sweetened, in blocks or cakes, per lb. 3c.; 4c.; 4c.; 5c.
chocolate, sweetened, in blocks or cakes, not less than 2 lbs. in weight, per lb. 4c.; 4½c.; 4½c.; 5½c.
- Liquor cocoa, not sweetened, in blocks or cakes, per lb. 3c.; 4c.; 4c.; 5c.
- Liquor cocoa, sweetened, in blocks or cakes, not less than 2 lbs. in weight, per lb. 4c.; 4½c.; 4½c.; 5½c.
- Liquor, iron, for dyeing or calico printing (acetate or nitrate of iron) Free
red, for dyeing or calico printing (acetate of aluminum) Free
- Liqueurs of all kinds, n.o.p., per proof gallon. \$4.50; \$4.50; \$10.00; \$10.00
In addition under all tariffs \$7.00 gal.
- Liquorice fibres, dried, cleaned, cut to size, ground or sifted. Free; 10; 10; 15
- Liquorice paste, not sweetened. Free; 12½; 12½; 17½
in rolls and sticks, not sweetened. Free; 15; 15; 22½
root, unground Free
ground 15; 20; 25; 25
sweetened, per lb. ½c. and 15; 30; 35; 35
pellets. 15; 20; 25; 25
- Litharge and mixtures or combinations of litharge with other materials, such mixtures or combinations to contain not less than 50 per centum by weight of litharge, when imported by manufacturers of electric storage batteries, for use exclusively in the manufacture of storage battery plates in their own factories. Free
- Litharge n.o.p. Free; 15; 15; 15
- Lithographic presses (printers) Free; 10; 10; 10
- Lithographic presses, and complete parts thereof for printing by photographic methods on plates for use on lithographic and off-set presses. Free; Free; Free; 10
- Lithographic stones, not engraved
engraved Free; 17½; 17½; 20
20; 30; 30; 35
- Lithophone Free; 15; 15; 15
- Litmus Free
- Live stock for farm (see settlers' effects) Free
- Live stock, other. Free; 20; 20; 25
- Lobsters (alive) 15; Free; 20; 25
- Lobsters, in glass containers. 17½; 27½; 27½; 30
- Locks, brass not plated. 20; 27½-10%; 25; 30
- Locks, iron or steel not plated. 10; 25; 27½; 35
plated. 17½; 30; 33½; 45
- Locomotive and car wheel tires, steel, when in the rough. Free; 7½; 10; 10
- Locomotive beds or frames of steel, cast in one piece; tender frames of steel, cast in one piece; cast steel cradles for the rear ends of locomotive frames, cast steel truck frames and bolsters for engines, tenders and passenger coaches; platform castings for passenger coaches; all the foregoing, whether in the rough or semi-manufactured, for use on railway rolling stock. Free; 5; 27½; 35
- Locomotives and motor cars for use on railways, and tops, wheels and bodies for the same, n.o.p.; chassis for locomotives, n.o.p. 15; 25; 30; 35
- Locomotives and motor cars for railways, for use exclusively in mining, metallurgical or sawmill operations, n.o.p., and chassis, tops, wheels and bodies for the same. —; 20; —; —
- Locomotives and motor cars for railways, of a class or kind not made in Canada, and complete parts thereof for use exclusively in mining or metallurgical operations. Free; Free; 15; 20
- Diesel switching locomotives of a class or kind not made in Canada. —; 10; —; —
- Locomotive wrought forgings, not less than 12 inches in internal diameter. Free; 20; 27½; 30
- Locomotive wrought forgings, or parts thereof n.o.p. 17½; 27½; 27½; 30
- Motor rail cars or units for use on railways and chassis for same, complete parts of the foregoing. Free; 20; 30; 35
- Pressed steel wheels for use on railway rolling stock. 7½; 27½; 30; 35
- Locomotive cylinders, iron or steel. 10; 25; 27½; 35
- Main driving wheel centre. 10; 25; 27½; 35
- Locomotives and railway passenger, baggage and freight cars, being the property, or under the control, of railway companies in the United States, running upon any line or road crossing the frontier, so long as Canadian locomotives and cars are admitted free under similar circumstances into the United States, under regulations prescribed by the Minister of National Revenue. Free
- Locust beans and meal. Free
- Loganberries, dried. Free; 15; 22½; 25
- Loganberries, fresh, in their natural state (See fruits, fresh).
- Logging chains, hook and swivel attachment, iron or steel. 15; 30; 30; 35
- Logging Machinery. 10; 15; 15; 20
- Logging wagons and sleds and complete parts Free; 15; 15; 25
- Logs and round unmanufactured timber, exempt from sales tax. Free
- tapered, eight sides, rough sawn only. Free
- Logwood chips. Free
- Loom Harness. Free; 5; 5; 10
- Looms for weaving wire fence. 10; 25; 27½; 35
- Loops, iron or steel, or other forms, n.o.p., less finished than bars, but more advanced than pig iron, except castings, per ton. see iron and steel
- Loose Leaf Binders, according to material.
- Lotions, alcoholic, n.o.p. (see spirits), per gal., \$5.00; \$10.00; \$10.00; \$10.00. and 30; 30; 30
- Lumber, machinery for sawing (see machinery) 10; 15; 15; 20
- Lumber, planed on two edges. 10; 10; 22½; 25
- sawn or split, and not further manufactured, whether creosoted, vulcanized, etc. or not. Free
- sawn or dressed on one side only. Free
- surfaced on one side and beaded on one edge 10; 10; 22½; 25
- Lycopodium powder. Free; 17½; 25; 25
- Lychee (canned) per lb. 2c.; 3c.; 4c.; 5c.
Australian and New Zealand Treaty. 1c. per lb.
- Lye. 15; 20; 25; 25

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- Macaroni per 100 lbs. Free; \$1.25; \$1.25; \$1.50
- Mace, ground. 20; 27½; 27½; 30
- Mace, unground. Free; 17½; 17½; 20
- Machine card clothing. 10; 20; 20; 25
- Machines, centrifugal for testing butter fat, milk and cream, and complete parts. Free
- Machinery (beet root sugar) of every kind and structural iron and steel, when imported under regulations prescribed by the Minister of National Revenue, for use in the construction and equipment of factories for the manufacture of sugar from beet root. Free
- for manufacturing rifles (see rifles, etc.) Free
- Machinery of dairying purposes, viz: power churns, power milk coolers, power fillers and coppers, power ice cream mixers, power butter printers, power cream savers, power bottle sterilizers, power brine tanks, power milk bottle washers, power milk can washers; ice breaking machines, valveless or centrifugal milk pumps, sanitary milk and cream vats; none of the foregoing machinery to include motive power. Free; 15; 27½; 35
- Equipment for generating electric power for farm purposes only, viz: engine, gas tank, generator storage battery and switchboard or panel; and complete parts of all the foregoing Free

For explanation of rates, restricted imports and Geneva agreements, see pages 665-672.

Machinery, Cont'd.

Car loading machines and complete parts thereof for use exclusively for loading coal into box cars. Free

Face loading machines, shaker-trough or bolt trough conveyors, air engines, flame proof enclosed driving motors, of a class or kind not made in Canada, and integral parts of all motive power or machinery mentioned in this item, for use exclusively at the face in mining operations. Free; 10; 10; 12½

Machinery and apparatus for use exclusively in washing or dry cleaning coal at coal mines or coke plants; machinery and apparatus for use exclusively in producing coke and gas; machinery and apparatus for use exclusively in the distillation or recovery of products from coal tar or gas; and complete parts of all the foregoing, not to include motive power, tanks for gas, nor pipes and valves 10½ inches or less in diameter. Free; 10; 10; 12½

Machinery and apparatus and complete parts thereof for use exclusively in producing unrefined oil from shales, not to include motive power, of a class or kind not made in Canada. Free

Well-drilling machinery and apparatus, and complete parts thereof, for use exclusively in drilling for water, natural gas and oil, and in prospecting for minerals, not to include motive power; well packers and complete parts thereof, for oil and gas wells, seamless iron or steel tubing, of a class or kind not made in Canada for use in casing water, natural gas or oil wells. Free

Rope 2,100 feet and over in length, designed for use in drilling wells of 2,000 feet and over in depth, and 4 inches and over in diameter, and of raising and lowering casing over 4 inches in diameter for such wells, for use exclusively in drilling for water, natural gas and oil, and in prospecting for minerals. 5; 5; 5

Machinery and appliances of iron or steel, of a class or kind not made in Canada, and elevators and machinery of floating dredges for use exclusively in alluvial gold mining. Free

Articles for use exclusively in the metallurgy or smelting of iron, viz.: machinery and apparatus for sintering or nodulizing iron ore, concentrated or not, or flue dust; machinery and apparatus for use exclusively in the construction, equipment and repairs of blast furnaces for smelting iron ore, such machinery and apparatus to include hot blast stoves and burners, blast piping and valves connecting the blowing engines with the furnace, scale cars, charging and hoisting apparatus, blast furnace gas piping, cleaners and washers, and integral parts of all the foregoing, but not to include wrought iron pipe or valves 10½ inches and under in diameter, nor structural iron work. Free; 5; 5; 5

Equipment and integral parts thereof for distributing stone dust in mines. Free; 5; 5; 10

Miners' rescue appliances, designed for emergency use in mines, where artificial breathing is necessary in the presence of poisonous gases, including high pressure oxygen pumps for use exclusively in connection with such appliances, and automatic resuscitation apparatus for artificial breathing to aid in the saving of human life, and integral parts of all the foregoing. Free

Combustible gas indicators, for detecting explosive gases or vapors; methane detectors; carbon monoxide detectors and continuous indicators and recorders; carbon monoxide alarms; pyrotannic detectors for determining the presence and quantity of carbon monoxide in the blood; inhalators for use in reviving victims of carbon monoxide poisoning; pocket gas respirators, dust respirators, paint and lacquer spray respirators, fume and smoke masks, and hose mask outfits complete with face piece, harness, air line and air pump or blower, designed for the protection of firemen and industrial workers; special safety goggles, designed for eye protection of miners,

Machinery, Cont'd.

welders, foundrymen and other industrial workers employed in hazardous work; complete parts of all the foregoing. Free

Miners' acetylene lamps and complete parts thereof; miners' safety lamps and complete parts thereof; accessories for cleaning, filling, charging, opening and testing miners' lamps; battery renewal preparations for miners' electric safety lamps, all for use exclusively in mines. Free

Machinery and apparatus, of a class or kind not made in Canada, for use exclusively in handling ore and other materials to be charged into the blast furnace, from the dock, car or stock pile, at the smelting works. Free

Ore crushers, rock crushers, stamp mills, grinding mills, rock drills, percussion coal cutters, coal augers, rotary coal drills, n.o.p., and complete parts of all the foregoing, for use exclusively in mining, metallurgical or quarrying operations. 5; 15; 20; 25

Diamond drills and core drills, not including motive power, and electrically-operated rotary coal drills, of a class or kind not made in Canada, and integral parts of the foregoing, for use exclusively in mining operations. Free

Diamond drills and core drills, not including motive power and electrically-operated rotary coal drills, n.o.p., and integral parts of the foregoing, for use exclusively in mining operations. Free; 10; 10; 10

Coal heading machines, electric or magnetic machines for concentrating or separating iron ores; automatic scales for use with conveyors; and integral parts of all the foregoing, for use exclusively in mining or metallurgical operations. Free

Chock release apparatus, for use in coal mines to facilitate the safe removal of chocks forming the roof support. Free; 10; 10; 10

Sundry articles of metal as follows, for use exclusively in mining and metallurgical operations, viz.: furnaces for the smelting of ores; converting apparatus for metallurgical processes in metals; machinery for the extraction of precious metals by the chlorination or cyanide processes, not to include pumps, vacuum pumps or compressors; blast furnace blowing engines for the production of pig iron; and integral parts of all the foregoing. Free

Pumps and vacuum pumps, and complete parts thereof, for use exclusively in the extraction of precious metals by the chlorination or cyanide processes. 15; 17½; 17½; 20

Power driven reciprocating pumps and complete parts thereof, designed for normal working heads of 400 feet and over, for use exclusively underground in mines. 15; 25; 25; 27½

Amalgam safes; automatic ore samplers; automatic feeders; retorts; mercury pumps; non-metallic heating elements; pyrometers; bullion furnaces; amalgam cleaners; and integral parts of all the foregoing, for use exclusively in mining or metallurgical operations. Free

Blowers, of iron or steel, of a class or kind not made in Canada, for use in the smelting of ores, or in reduction, separation or refining of metals, ores or minerals; rotary kilns, revolving roasters and furnaces of metal, of a class or kind not made in Canada, designed for roasting ore, mineral, rock or clay; furnace slag truck and slag pots, of a class or kind not made in Canada; and integral parts of all the foregoing. Free

Blowers, of iron or steel, n.o.p., for use in the smelting of ores, or in reduction, separation or refining of metals, ores or minerals; rotary kilns, revolving roasters and furnaces of metal, n.o.p., for use in the roasting of ore, mineral, rock or clay; furnace slag trucks and slag pots, n.o.p.; and integral parts of all the foregoing. 12½; 17½; 17½; 20

Buddles, vanners, slime or concentrating tables and integral parts thereof, for use in mining and metallurgical operations. Free

Machinery, Cont'd.

Machinery and complete parts thereof, of a class or kind not made in Canada, viz.: plungers, vibrating sifters or lawns, pugging machines, slip pumps, wet or dry pans, clay disintegrators, ball mills, clay wheels, pull-downs, batting-out machines, when imported by manufacturers of clay products for use exclusively in the manufacture of clay products, in their own factories, under regulations prescribed by the Minister. Free; 7½; 7½; 10

Street or road rollers and complete parts thereof. Free; 30; 30; 30

Concrete road-paving machines, self-propelling, end loading type, with a capacity of 21 cubic feet of wet concrete or more; concrete and asphalt road finishing machines; form graders, sub-graders; combination excavating and transporting scraper units; back-filling machines and equipment, mounted on self-propelling wheels or crawling traction, semi- or full-revolving boom and scraper type; steam or air driven pile hammers or extractors; well-points; truck turntables; concrete mixers, transit type; dump wagons and trailers on crawler trucks, not self propelled; all the foregoing of a class or kind not made in Canada, and complete parts thereof. Free; 10; 10; 12½

Machinery and apparatus and complete parts thereof, including machinery and apparatus for carbonizing lignite coal, but not including motive power, when imported by manufacturers of fuel briquettes for use exclusively in the manufacture of fuel briquettes, in their own factories, under regulations prescribed by the Minister. Free

Machinery and apparatus and complete parts thereof and structural iron and steel, of a class or kind not made in Canada, when imported for use exclusively in the construction or equipment of factories for the manufacture of sugar from beetroot, or for receiving sugar beets, under regulations prescribed by the Minister. Free

Machinery and complete parts thereof, when imported by manufacturers for use exclusively in the manufacture of fish meal, stock and poultry food and fertilizers from fish and waste thereof, in their own factories, under regulations prescribed by the Minister

Free; 15; 15; 20

Machinery and complete parts thereof, of a class or kind not made in Canada, when imported by manufacturers of metal keys for the opening of cans containing food products for use exclusively in the manufacture of such keys, in their own factories, under regulations prescribed by the Minister. Free; 15; 15; 20

Machinery and complete parts thereof, of a class or kind not made in Canada, when imported by manufacturers of leather for use exclusively in the tanning of leather or the embossing of leather, in their own factories, under regulations prescribed by the Minister

Free; 7½; 7½; 10

Machinery, n.o.p., for the concentration or separation of ores, metals or minerals, viz.: Flotation machines, flotation cells, oil feeders and reagent feeders for flotation machines and flotation cells, pumps, vibrating and impact screens, jigs, magnetic separators, magnetic pulleys and filters, for use in the concentration or separation of ores, metals or minerals, and integral parts of all the foregoing

15; 17½; 17½; 20

Machinery, furnaces and appliances, of a class or kind not made in Canada, and integral parts thereof, for use in the refining of metals, and for the production of anodes, cathodes, blocks, slabs, pigs or ingots, in such refining processes. Free

Heavy duty mine hoists, of a size and capacity not made in Canada. Free; 5; 5; 10

Machinery and apparatus, n.o.p., and complete parts thereof, for the recovery of solid or liquid particles from flue or other waste gases

Machinery, Cont'd.

at metallurgical or industrial plants, not to include motive power, tanks for gas, nor pipes and valves 10½ inches or less in diameter

5; 10; 10; 12½

Machinery for use in sawing lumber, up to but not including the operation of planing, and complete parts thereof, not to include motive power, when for use exclusively in saw mills (for the purpose of this item motive power is defined as equipment for driving the machinery of the saw mill). 10; 15; 15; 20

Machinery, logging cars, cranes, blocks and tackle, wire rope, but not including wire rope to be used for guy ropes or in braking logs going down grade, and complete parts of all the foregoing, for use exclusively in the operation of logging, such operation to include the removal of the log from stump to skidway, log dump or common or other carrier.

10; 12½; 15; 20

Cylinder stave saws, wheel type stave jointers, crozing and champering machinery, and complete parts thereof. 10; 15; 15; 20

Machinery, being newspaper printing presses, of not less value by retail than \$1,500 each, of a class or kind not made in Canada and complete parts thereof, not to include saws, knives, and motor power mechanical deliveries or conveyors for use with newspaper printing presses. Free

Machinery and apparatus for operating oil-sands by mining operations and for extracting oil from sands so mined; complete parts of foregoing. Free; —; —

All machinery and apparatus and parts thereof (including motive power and rope) and drilling mud, for use exclusively in exploratory or discovery in connection with, and development, depletion and production of petroleum or natural gas wells; seamless, lapwelded and electric welded iron or steel casing, tubing and drill pipe for use in connection with natural gas or oil wells (no S.T.). Free; Free; Free; Free

Machinery and apparatus, n.o.p., viz.:— Gun and mould apparatus for making press rollers; machines and apparatus for making electrotypes and stereotypes; engraving machines and apparatus, including photo-engraving apparatus, and other plate-making apparatus, used in the manufacture of printing plates of all kinds; machines and apparatus for graining metal plates; machines and apparatus for sensitizing, grinding or polishing metal plates; machines and apparatus including cameras and camera equipment, lens, prisms, camera and printing lamps, screens, and vacuum frames for transferring by photographic processes, or direct, to plates or rolls for use in lithography, rotogravure and printing; shading apparatus; machines and apparatus for addressing and/or wrapping newspapers, magazines, periodicals, pamphlets and catalogues; machines and apparatus for embossing or stamping or producing embossed or engraved effects, book-binding, looping, stitching, sewing, gathering, inserting, bronzing, dusting, creasing, scoring, cutting, perforating, drilling, punching, slitting, re-winding, glueing, pasting, gumming, waxing, varnishing, carbon coating, patching, numbering, ruling, jogging, sheet piling, tying, bundling, tube-making, metal mounting, eyeletting, staying or striping, reinforcing and box-covering; complete parts, not to include saws, knives and motive power; all the foregoing when for use exclusively by, and in their capacities as, printers, lithographers, book-binders, manufacturers of stereotypes, electrotypes and printing plates or rolls, paper converters, or by manufacturers of articles made from paper or card board. Free; Free; Free; 10

Typesetting and typesetting machines and parts thereof for use in printing offices. Free

Machinery and apparatus, of a class or kind not made in Canada, and parts thereof,

For explanation of rates, restricted imports and Geneva agreements, see pages 665-672.

specially constructed for preparing, manufacturing, testing or finishing yarns, cordage, and fabrics made from textile fibres or from paper, imported for use exclusively by manufacturers and scholastic or charitable institutions in such processes only. . . . Free; 5; 5; 10

Machinery of a class or kind not manufactured in Canada and complete parts thereof, for use in the manufacture of nets or netting for the fisheries, when imported by manufacturers for use exclusively in the making of such nets or netting in their own factories, but not for use in making nets or netting commonly used for sportsmen's purposes. . . . Free; 5; 5; 10

Machinery composed wholly or in part of iron or steel, n.o.p., of a class or kind not made in Canada, and parts. . . . Free; 10; 27½; 35

Machinery composed wholly or in part of iron or steel and parts, n.o.p. . . . 10; 25; 27½; 35
Machine, automatic hand numbering, plated . . . 17½; 30; 33½; 45

electrotypers' block nailing. . . . 10; 25; 27½; 35
Machine screws, iron or steel, n.o.p. . . . 15; 25; 25; 30

Machines, bakery machinery and apparatus, viz.:
—Combined suction-type sack cleaner and dust collector; flow meters with automatic or manual control for measuring of water; dough dividers, five-pocket capacity of 100 pieces per minute to eight-pocket capacity of 160 pieces per minute; combination mechanical eight-pocket roll divider and rounder, when combined with overhead dry bun proofer; adjustable roll moulder with capacity of 100 rolls per minute; mechanical tray-type final steam proofer; trough elevators; automatic tray-type bread coolers; automatic pan-greasing machines; automatic measuring-knife type cake depositors; automatic bread-wrapping machines; automatic bread-slicing machines; automatic wafer-making machines; rotary biscuit-moulding machines; automatic steel hand biscuit plant, including combination rotary moulding and cutting machine, automatic tunnel-type travelling-hand biscuit oven with cooler, and automatic biscuit stacking machine with packing table; steam-tube heated draw-plate ovens of one or two decks; travelling tray ovens, single or double lap; travelling tunnel-type ovens, with plate, chain, rod or wire-mesh conveyor; synchronized oven feeders; and complete parts of the foregoing. . . . 10; 15; 27½; 35

Combination fish-preparing machines, designed for heading, finning, splitting, gutting and cleaning fish; complete parts of the foregoing. . . . 10; 10; 27½; 35

Motor-driven combination units, comprising sprinklers, front and side sweepers and gatherers, for use in sweeping or cleaning streets or highways. . . . 10; Free; 27½; 35

Machinery and apparatus enumerated in Tariff Item 412a, when for use by manufacturers of articles made from regenerated cellulose or cellulose acetate; complete parts of such machinery and apparatus, not to include saws, knives, and motive power. . . . —; 5; —; —

Motion picture projectors, arc lamps for motion picture work, motion picture or theatrical spot lights, light effect machines, motion picture screens, portable motion picture projectors with or without sound equipment; electric rectifiers or generators designed for use with motion picture projectors; complete parts of all the foregoing, not to include electric light bulbs, tubes or exciter lamps . . . Free; 15; 15; 35

Veneer-drying machines, and complete parts thereof. . . . 10; 5; 27½; 35

Milk clarifiers and complete parts thereof. . . . 10; Free; 27½; 35

Wire stitchers and staplers, either hand or power type, but not including motive power; complete parts of the foregoing. 10; 5; 27½; 35

Power-driven centrifugal oil purifiers or extractors, bowl or tube type, not to in-

clude motive power, when for use in the extracting and refining of fish oils.

Free; 10; 10; 35

Machines for the manufacture of veneers and plywoods, viz.:—veneer clippers, veneer clipper knife jointers, veneer glue spreaders, veneer jointers, veneer lathes and veneer taping machines. . . . Free; 10; 10; 35

Automatic machines for making and packaging cigarettes, not to include tobacco-preparing machines. . . . Free; 10; 27½; 35

Machines designed for making rigid composite box-ends of wood—consisting of a centre with separate mailing edges attached, from scrap or waste mill stock—and complete parts thereof, not to include motive power . . . Free; 25; 27½; 35

Machines, ditching (traction), (not being ploughs) and complete parts thereof for repairs. . . . Free

Embroidering. . . . 10; 25; 27½; 35
fruit and vegetable grading, and complete parts. . . . Free

fire extinguishing. . . . Free; 30; 30; 35
fire extinguisher, hand, and sprinkler heads for automatic sprinkler systems for fire protection. . . . 22½; 30; 30; 35
for printing grain work on furniture. . . . 10; 25; 27½; 35

for putting the tips on shoe laces. . . . 10; 25; 27½; 35
centrifugal, complete parts of, for testing butter-fat milk or cream. . . . Free

leather-paring. . . . 10; 25; 27½; 35

linotype. . . . Free

measuring. . . . 10; 25; 27½; 35

milking, and parts. . . . Free

mowing (see mowing machines)—

numbering. . . . 10; 25; 27½; 35

net lifting. . . . Free

sewing, with or without motive power incorporated therein; complete parts of sewing machines. . . . 5; 15; 15; 25

sewing, attachments. . . . Free

settlers' (settlers' effects) . . . Free

strength testing. . . . 10; 20; 30; 35

stumping and complete parts thereof. . . . Free

type casting and type setting, and parts thereof. . . . Free

washing, domestic, with or without motive power incorporated therein; complete parts of washing machines. . . . 15; 22½; 25; 35

washing, cloth washing and cloth dyeing machines of a class or kind not made in Canada . . . Free; 5; 5; 10

weighing, automatic. . . . 10; 20; 30; 35

Mackerel, per lb. . . . ½c.; ½c.; ½c.; 1c.

lines. . . . Free

twine (see fish hooks). . . . Free

Magazines in book form, when specially imported for bona-fide use of libraries of universities, colleges, and schools, and are the property of the organized authorities of such libraries and not the property of individuals. Free

Newspapers, unbound, n.o.p.; tailors', milliners' and mantle-makers' fashion plates, when imported in single copies in sheet form with periodical trade journals. . . . Free

Newspapers, or supplemental editions or parts thereof, partly printed and intended to be completed and published in Canada; comic and pictorial sections, non-advertising to be inserted in or folded with periodical publications entered for mailing purposes as second-class matter. . . . Free

Newspaper, comic and pictorial section to be inserted in or folded with periodical publications entered for mailing purposes as second-class matter, when the space devoted to advertisements in each section does not exceed 40 per centum of the total space. Free

Periodicals, pamphlets, books, or parts thereof, printed, bound, unbound or, in sheets (not to include blank account books; copy books, or books to be written or drawn upon) in any other than the English language . . . —; Free; —; —

Magazines, periodical publications, unbound or paperbound, printed and issued at regular intervals, not less frequently than four times a year, and bearing dates of issue —; Free; —; —

Provided, that nothing in this Item shall affect in any way the provisions of Item 1201 of Schedule "C" to the Customs Tariff. (See p. 764.)

Magic cream, $\frac{1}{2}$ c. per lb. and.....15; 30; 35; 35

lanterns and slides therefor.....Free; 20; 25

Magnesia, milk of.....15; 20; 25; 25

fluid (not proprietary).....15; 20; 25; 25

Magnesite, calcined, not further manufactured than ground, when imported by manufacturers of insulating materials for use exclusively in the manufacture of such insulating materials in their own factories.....Free

Magnesite, caustic, calcined.....20; 27½; 27½; 30

Magnesite, dead burned or sintered 20; 27½; 27½; 30

Magnesium carbonate, imported for use in the compounding or manufacture of rubber products.....Free; 20; 27½; 30

Magnesium carbonate, basic or otherwise, excepting crude rock.....—; 20; —; —

Magnesium scrap.....Free

Magnetic machines for separating iron ores, etc. (mining machinery).....Free

Magnetos and complete parts thereof, when imported by manufacturers of internal combustion engines, for use exclusively in the manufacture of such internal combustion engines in their own factory.....Free; 10; 10; 15

Maize oil.....15; 20; 25; 25

Malt flour containing less than fifty per cent. in weight of malt; also extract of malt, fluid, or not including grain, molasses—all articles in this item upon valuation without British or foreign excise duties, under regulations by the Minister of National Revenue, per lb. 20; 25; 30; 35 and —; 5c.; 5c.; 10c.

Malt, nutritive (see med. prep.)

Malt syrup, malt syrup powder, or other starch conversion products produced by the action of enzymes on starch, not including any such products used in the brewing of beer. 20; 25; 25; 30

Malt syrup and malt syrup powder.....20; 25; 30; 35 and per lb.....—; 5c.; 5c.; 10c.

Malt, whole, crushed or ground, and malt flour containing not less than fifty per cent. of malt, upon entry for warehouse, subject to excise regulations, per lb.....½c.; ½c.; ½c.; ½c.

Maltose (malt sugar) in powder form, per lb. 25; 30; 30; 35 and —; 5c.; 5c.; 10c.

Mandarin oranges.....Free; Free; 35c.; 35c.

During months of December to April, inclusive —; Free; —; —

Manganese copper, in bars and rods. 5; 7½; 7½; 10

Mangoes in brine.....20; 32½; 32½; 35

Mangoes n.e.s.....Free

Manicure sets.....15; 22½; 40; 40

Manilla cordage, n.o.p.....17½; 22½; 22½; 25

Manilla grass.....Free

plaits or braids for hats.....Free

Manilla rope for use as head line on trawls.....Free

Manioca.....15; 20; 25; 25

Mantels of wood, with or without mirrors (furniture).....15; 32½; 37½; 45

Mantels, slate, n.o.p.....20; 27½; 27½; 30

Mantels, marble.....30; 35; 35; 40

Mantle stocking, saturated with lighting fluid—15; 27½; 27½; 30

Mantle stockings for gas light.....Free; 5; 7½; 10

Manure, animal or vegetable.....Free

Manure spreaders and parts (No S.T.).....Free

Manuscripts (No S.T.).....Free

Malt sugar and syrup.....15; 17½; 17½; 20

Maps, n.o.p.....15; 20; 22½; 22½

insurance.....Free

for schools, etc. (see philosophical apparatus) Free

for schools of blind (no S.T.).....Free

Marble, not further manufactured than sawn, when imported by manufacturers of tombstones, to be used exclusively in the manu-

facture of such articles in their own factories

Free; 10; 15; 20

Marble dust.....15; 20; 25; 25

imitation (man'fact. cement).....12½; 20; 20; 22½

manufactures of, n.o.p.....30; 35; 35; 40

sawn, or sand rubbed, not polished, Free; 10; 20; 35

Marble, rough, not hammered or chiselled —; 10; —; —

Marbles.....10; 30; 30; 40

Margarine (under license) (no sales tax or on any material used in the manufacture of).....Free

Marline, tarred.....17½; 22½; 22½; 25

Marmalade, per lb. (see packages) 1½c.; 3¾c.; 3¾c.; 5c.

Masks, fencing.....10; 27½; 27½; 30

paper, false faces.....20; 22½; 32½; 35

Masts, iron or steel, or parts thereof, and iron or steel beams, angles, sheets, plates, knees and cable chain, for wooden, iron, steel or composite ships and vessels; and iron, steel or brass manufactures which at the time of their importation are of a class or kind not manufactured in Canada, when imported for use in the construction or equipment of ships or vessels, under regulations prescribed by the Minister of National Revenue.....Free

Matches, paper.....20; 22½; 32½; 35

wood.....17½; 20; 22½; 25

Material, deadening.....30; 40; 40; 40 and per lb. —; 32½; 32½; 35

Materials of a kind not produced in Canada when imported for use only in the manufacture of molding compositions of cellulose acetate or other derivatives of cellulose in powder or granular form.....Free

Exempt from Special Excise Tax.

Materials and parts as hereunder specified, when imported by manufacturers of umbrellas, parasols, sunshades, walking sticks or canes, under such regulations as the Minister may prescribe, for use in the manufacture of such articles in their own factories:—

(a) Mounts, sticks, rods, ribs, runners, rings, caps, notches, tips, ferrules and assembled frames.....Free; Free; 5; 20

(b) Umbrella-covering fabrics of a kind not made in Canada, whether or not specially treated but not further manufactured than with hemmed selvages, when imported in lengths of not less than ten yards each, with or without natural selvages. Free; Free; 10; 20

Materials to be used as adhesives in cementing together glass sheets, when imported by manufacturers of safety or non-shatterable laminated glass, for use exclusively in the manufacture of such glass in their own factories.....Free; Free; Free; 25

Materials to be used in Canada for the construction of bridges and tunnels crossing the boundary between the United States and Canada, when similar materials are admitted free under similar circumstances into the United States, under regulations prescribed by the Minister of National Revenue.....Free

Materials, including all parts, entering into the cost of cyanide of potassium and cyanide of sodium, when imported by manufacturers of cyanide of potassium and cyanide of sodium for use in their own factories.....Free

Materials—Ceramic parts; copper alloys for welding; getter and getter assemblies; glass parts; metal bulbs and shells and metal headers; mica parts; mica assemblies; wire snubbers, clips and straps; wire of molybdenum and molybdenum alloy; nickel and nickel alloy tubing, wire, ribbon, screen and strip, coated or not, carbonized or not; metal cathodes; nickel, nickel alloy and nickel plated parts, coated or not, carbonized or not; tungsten and tungsten alloy and zinc wire; leads, spuds and welds; iron parts designed for sealing to glass; hooks and supports; base pins; wire and strip of silver

For explanation of rates, restricted imports and Geneva agreements, see pages 665-672.

copper, chrome copper, chrome iron or plated iron; top cap assemblies; graphite anodes; heaters and filaments; all the foregoing when imported by manufacturers of radio tubes and parts therefor, for use exclusively in the manufacture of such articles, in their own factories.

Free; Free; Free; 30

Materials—Acid-free capacitor tissue and paper, plain and gummed; metal cans, extruded, plated or unplated; automatic record changers; parts for pickups; bias cells and holders; frames, yokes, brackets, pole-pieces, gaskets and field covers, separate or assembled for use in speakers with mounting diameter not exceeding 6½ inches; cones, spiders, spider suspensions, voice coils and voice coil dust covers, separate or assembled; magnetic structures and parts thereof for permanent magnet speakers; glass dial crystals and scales and metal dials or scales made by the silk-screen process; metal cabinet escutcheons without crystals, plain or finished; high frequency circuit switches and essential components thereof; high frequency iron cores with or without inserts moulded therein; motors and gears for automatic tuning; radio frequency ceramics; raw low loss mica; sheets and punchings of low loss mica; tube shields and parts thereof; vibrators; vulcanized fibre in sheets, rods, strips or tubing; high frequency coil forms and tubing having an outside diameter not exceeding one inch; for use in the manufacture or the repair of the goods enumerated in tariff items 445d, 597a, and other apparatus using radio tubes, or for use in the manufacture of parts therefor. Free; Free; Free; 30

Materials, including all parts, wholly or in chief part of metal, of a class or kind not made in Canada, when imported by manufacturers of goods entitled to entry under tariff items 410g, 410l, 410n, 410o, 410p, 410q, 410u, 410w, 410z, 411, 411a, 411b, 427b, 428c, 428e, 440k and 447a, for use in the manufacture of such goods in their own factories, under such regulations as the Minister may prescribe.

Free; 10; 10; 10

Provided, that materials and parts which are entitled to free entry or to a lower rate of duty than is specified in this item shall not be dutiable under this item.

Materials of a kind not produced in Canada when imported to be used for plasticizing vinyl resins Free

Materials of all kinds for use only in producing or manufacturing preparations provided for in tariff items 209b and 219a, under regulations prescribed by the Minister of National Revenue Free

Materials imported by manufacturers of sintered hard metal, compounds of the tungsten carbide type, for use in the manufacture of such compounds in their own factories Free; Free; 10

Materials, non-alcoholic, in liquid or paste form, when imported by manufacturers of sealing compounds for cans and jars, for use exclusively in the manufacture of such sealing compounds, in their own factories Free

Materials imported by manufacturers of synthetic resins, for use exclusively in the manufacture of synthetic resins in their own factories Free

Mathematical instruments, n.o.p. 2½; 15; 25; 30

Matrices for advertising, stereotypes, etc. (see stereotypes), per sq. in. 1½c.; 1½c.; 1½c.

Matrices for books, etc. (see stereotypes of books, etc.) Free

Matrices for monotype and linotype machines (metal) Free

Matrices of non-advertising news pictures for reproduction in newspapers and periodical publications enjoying second-class mailing privileges Free; —; —

Matrices for stereotypes, electrotypes and celluloids, described in item 475a, per sq. in. Free; ½; ½; ½

Matrices for stereotypes, electrotypes, celluloids, n.o.p., per square inch. ¾c.; ¾c.; ¾c.; ¾c.
Matrix paper, not being tissue paper, adapted for use in printing Free

Mats with cut pile, of cocoa fibre.

Per square foot 2¼c.; 3c.; 4c.; 5c.

Mats, n.o.p., rugs, carpeting and matting of cocoa fibre, per square yard 6¾c.; 7½c.; 9c.; 10c.

Mats, grass or straw, joined together with cotton thread if cotton is component material of chief value. 30; 30; 35; 40

And per square foot. 7½c.; 15c.; 20c.

door and carriage, not metal, n.o.p. 25; 27½; 30; 35

Matte, copper 15; 20; 25; 25

Matting and mats, jute or hemp. 15; 20; 22½; 25

Matting, cork 15; 27½; 32½; 35

General Rate 4c. per lb.

paper, when used in Canadian manuf-
ture. 17½; 22½; 22½; 25

rubber. 20; 20; 30; 35

Mattocks. 10; 27½; 35; 35

Mattresses, hair, spring and other. 20; 27½; 30

steel wire (see steel wire) Free; 5; 5; 7½

Mattress waste—see waste portion of cotton

7½; 10; 10; 12½

Matzons and matzons meal, packages over 25 lb.

15; 15; 17½; 20

Meal, alfalfa. 15; 20; 25; 25

buckwheat, per 100 lbs. (No S.T.)

Free; 45c.; 45c.; 50

calf (Blachford's) 15; 20; 25; 25

corn, per bbl. (No S.T.) Free; 50c.; 50c.; 60c.

cotton seed cake. Free

damaged by water in transit. 15; 22½; 22½; 25

linseed oil cake (No S.T.) Free

locust bean. Free

oat, per 100 lbs., (No S.T.) Free; 50c.; 50c.; 80c.

palm nut cake. Free

rice, per lb. ¾c.; 1¼c.; 1¼c.; 1¼c.

soya bean. 10; 25; 25; 25

Meat choppers. 10; 25; 27½; 35

flour, bull, n.o.p. 15; 20; 25; 25

scraps, poultry food. 15; 20; 25; 25

Meats, beef, salted, in barrels Free; 3c.; 3c.; 6c.

New Zealand. Free

other than beef or pork. 20; —

Meats canned (subject to examination re purity)

15; 30; 30; 35

Australian and New Zealand. Free

extracts of (see addenda p. 767). 10; 30; 30; 35

From Australia 10% New Zealand 15

fresh, per lb., (No S.T.) beef, veal, lamb

and mutton. 4c.; 8c.; 6c.; 8c.

Australia and New Zealand, Beef and Veal

per lb. 3c.

Most-favored-nation, beef and veal, per lb. 3c.

Lamb and mutton, per lb. ¾c.

(a) edible offal of beef and veal. 1½c.; —; —

but not less than 7½%.

(b) Pork. 1¼c.; —; —

canned hams. 15; 22½; 30; 35

frogs' legs. 15; 20; 20; 25

Meats, Pork, fresh, per lb. 2c.; 1¼c.; 2½c.; 5c.

New Zealand Treaty, per lb. 5c.

Meats, fresh, other n.o.p., per lb. 2c.; 1¼c.; 2½c.; 5c.

New Zealand Treaty, per lb. 2c.

Meats, fresh pork which has been sprinkled

with salt but is not cured meats

2c.; 1¼c.; 2½c.; 5c.

New Zealand. 2c.

Salted pork, barrelled per lb. Free; 1¼c.; 1¼c.; 5c.

New Zealand Treaty. Free

Meats, labels for. 22½; 22½; 32½; 35

mince, condensed, per lb. 1¼c.; 3¾c.; 3¾c.; 5c.

potted and specially prepared meats, not

medicated, in cans. 15; 30; 30; 35

pates de foie gras, foie gras, preserved in tins

or otherwise, lark pates. 10; —; —

Australia and New Zealand Treaties 15%

Meats, prepared or preserved, other than canned

(a) Bacon, hams, shoulders and other pork

Free; 1¼c.; 1¼c.; 5c.

(b) n.o.p. Free; 2c.; 3c.; 6c.

From New Zealand. Free

Mechanical interlocking and signalling machines, complete, iron or steel.....10; 25; 27½; of a class or kind not made in Canada. Free; 10; 27½; 35

Medals, brass.....20; 20; 25; 30
collections of.....Free
gold or sterling silver.....20; 27½; 37½; 45

Medals, electro-plated with silver chromium or cadmium.....17½; 22½; 33½; 35
German or nickel silver not plated 15; 25; 35; 40

Medals of gold, silver or copper, and other metallic articles actually bestowed as trophies or prizes and received and accepted as honorary distinctions, and cups or other metallic prizes (not usually merchantable commodities) won in bona fide competitions.....Free
n.o.p., according to material.

Medicinal and pharmaceutical preparations, compounded of more than one substance, including patent and proprietary preparations, tinctures, pills, powders, filled capsules, tablets, troches, lozenges, syrups, cordials, bitters, anodynes, tonics, plasters, liniments, salves, ointments, pastes, drops, waters, essences and oils, n.o.p.:

(a) When dry.....17½; 20; 25; 25
(b) Liquid when containing not more than two and one-half per cent. of proof spirits—17½; 22½; 40; 40

(c) All others n.o.p.....60; 60; 60; 60
Provided that drugs, pill-mass and preparations, not including pills or medicinal plasters, recognized by the British or the United States pharmacopoeia, the Canadian Formulary, or the French Codex as official, shall not be held to be covered by this item:
Provided, also, that any article in this item containing more than forty per cent. of proof spirit shall be rated for duty at per gallon \$3.00; \$3.00; \$3.00; and....30; 30; 30; 30

Medicinal roots (see roots).....Free
wines, not over 40 per cent. proof spirits 80; 80; 80; 80

Medicines, alcoholic, n.o.p. (see spirits), per gal., \$3.00 and.....30; 30; 30; 30

Meerschaum, crude or raw.....Free
Meerschaum, mfg. of.....15; 20; 25; 25
Melado or melado concentrated (see sugar).

Mellophones, brass.....Free; 25; 30; 35
Melon seeds, which have been treated with salt or salt brine and which will not germinate.....15; 20; 25; 25
Melons, musk and cantaloupes, see fruits, fresh.
Melons, n.o.p. each.....Free; 2c.; 2½c.; 3c.

Memorials or monuments erected in memory of soldiers of the great war (no S.T.)...30; 35; 35; 40

Menageries, horses, cattle, carriages and harness of, under regulations prescribed by the Minister of National Revenue (No S.T.) Free

Menthol, natural or synthetic.....Free; 5; 5; 10
Mercurial ointment.....17½; 20; 25; 25
Mercury plumb bobs.....Free; 10; 10; 15
Mercury pumps, for mining operations.....Free
Mescal (see alcohol ethyl) per proof gal.—\$5.00; \$10.00; \$10.00; \$10.00

Metal alloy slugs, cast, with diamonds or diamond chip embedded therein, of any size or shape, in condition as from the mould, and metal alloy strip containing not less than 33½ per cent. by weight of nickel and 12 per cent by weight of chromium, when for use in Canadian manufacture.....Free

Metal, articles of, for use in the manufacture of cream separator parts.....Free

Metal, Britannia, in pigs, blocks and bars, nickel silver and German silver in ingots or blocks.....Free
Britannia, manufactures of, not plated, n.o.p. 15; 25; 35; 40
cadmium.....15; 20; 25; 25
composition, for watch cases, etc. (see composition).....Free; 7½; 7½; 10
ferrochrome.....See iron and steel.

Finely divided, or compounds of, or suspended or dissolved in a liquid, for use exclusively in the manufacture of tableware of china, porcelain or semi-porcelain Free; Free; 22½
galvanizing, as silver metal composed of zinc and aluminum.....15; 20; 25; 25
glove fasteners.....15; 27½; 27½; 30
leaf, Dutch or schlag.....15; 30; 30; 30
ores of.....Free

Metal parts, electroplated, for loose leaf binders—; 10; —;
parts in any degree of manufacture, coated or not, and wooden parts in the rough, when imported by manufacturers of spools, quills, pins, bobbins and shuttles, for use in the manufacture of such articles, in their own factories.....10; —;
plated, for watch cases, jewellery, etc. (see composition)
powders for use only in the manufacture of high frequency iron cores...Free; Free; Free; 30

Metal stampings or assemblies thereof, for use in the manufacture of bathtubs...Free; 10; 10; 25
type, in blocks, bars, plates and sheets 10; 20; 20; 20
yellow, in bolts, bars and sheets, for use in the construction or repairs of vessels.....Free
yellow, plane in sheets, used in making tanks for stoves.....Free; 7½; 7½; 10
Metalurete, liquid.....Free; 17½; 25; 25
"Metalkase" fire brick.....Free

Metallic articles (prizes) (see medals).....Free
bismuth, in its natural state.....Free
elements used in the mfg. of electric lamps...Free
Metallurgical processes in metals, converting apparatus for.....Free
Meters, electric.....15; 25; 25; 30

Meters, fixed or stationary, of a size or capacity not made in Canada, for hydraulic engineering; gauges, indicators and recorders for water or other liquid levels, volume or flow, or a class or kind not made in Canada.Free; 20; 20; 35
gas, and finished parts thereof.....15; 30; 30; 35
water, of brass or copper...20; 27½—10%; 25; 30
water, of iron or steel.....10; 25; 27½; 35
portable for hydraulic engineering. Free; 10—10%; 10; 15
Free; 25; 25; 25

Methyl ethyl ketone and isopropyl acetate. Free; 25; 25; 25

Methyl ethyl ketone imported by Canadian manufacturers under such regulations as the Minister may prescribe, for use exclusively as a solvent for polyvinyl chloride—; Free; —; —

Mexican fibre.....Free
saddle trees.....Free
Mica.....15; 20; 25; 25

Mica chimneys used in connection with gas mantle outfits.....15; 27½; 27½; 30
Mica schist.....Free

Mica, phlogopite and muscovite, unmanufactured, in blocks, sheets, splittings, films, waste and scrap.....12½; —; —

Mice white, for research purposes, used in the study of malignant diseases.....Free
Micrometers.....Free; 10; 10; 15

Microscopes, valued at not less than \$50 each by retail.....Free; Free; Free; Free
Microtomes.....7½; 15; 25; 30
Middlings, mill feed wheat (No S.T.) 15; 20; 25; 25
Military stores (Imperial Govt.) (see arms).....Free
Milk (see Addenda, page 767).
and Cream (no S.T.).....15; 20; 25; 25
bottle cans, printed or not.....15; 25; 25; 27½
powdered, weight of packages to be included in weight for duty, per lb.....2½c.; 5c.; 5c.; 5c.
From New Zealand, per lb.....1c.
condensed, evaporated, the weight of the package to be included in the weight for duty (Insp. cert. demanded) per pound (no S.T.).....2½c.; 3¾c.; 3¾c.; 3¾c.
From New Zealand.....2½c.; 2½c.
dry, skimmed.....20; 25; 27½; 27½
When for use as animal or poultry feed, or when for use in the manufacture of such feeds Free

For explanation of rates, restricted imports and Geneva agreements, see pages 665-672.

foods, n.o.p., prepared cereal foods, in packages not exceeding twenty-five pounds weight each.....20; 20; 27½; 27½
 malted (Horlick's).....20; 25; 27½; 27½
 testers, Babcock's.....7½; 15; 25; 30

Milking machines and attachments; complete parts of all the foregoing.....Free
 Millboard, not pasted or coated.....15; 22½; 25; 35

Milling cutters, blanks
 iron or steel, when imported by manufacturers of milling cutters, for use exclusively in the manufacture of milling cutters, in their own factory under regulations prescribed by the minister.....Free; 12½; 12½; 12½
 Mills, coffee, spice, etc.....According to material
 Mills for engraving copper rollers, etc. (see blanketing).....Free
 Millstones.....20; 30; 30; 35
 Mimeograph iron or steel.....10; 25; 27½; 35
 of a class or kind not made in Canada.....Free; 10; 27½; 35

Mine hoists, of a class or kind not made in Canada.....Free; 5; 5; 10
 Mineral, orange, dry.....Free; 15; 15; 15
 Mineral pulp, for filling purposes, made from cotton.....15; 22½; 22½; 25
 Mineral soap grease—petroleum.....15; 20; 22½; 25
 Mineral waters, natural, not in bottle, under regulations prescribed by the Minister of National Revenue.....Free
 water, n.o.p.....15; 20; 25; 25
 wool not asbestos or steel.....Free; 25; 25; 25
 wax, n.o.p.....5; 7½; 7½; 10

Mineralogical specimens.....Free

Miners' acetylene lamps and parts thereof, miners' safety lamps and parts thereof; accessories for cleaning, filling, charging, opening and testing miners' lamps, battery renewal preparations for miners' electric safety lamps; all to be used exclusively in mines.....Free

Miners' rescue appliance, designed for emergency use in mines, where artificial breathing is necessary in the presence of poisonous gases, including high pressure oxygen pumps for use exclusively in connection with such appliances, and automatic resuscitation apparatus for artificial breathing, to aid in the saving of human life.....Free

Miners' safety helmets, of a class or kind not made in Canada, for use exclusively in mining operations.....Free

Mining chalk release apparatus for use in coal mines to facilitate the safe removal of chocks forming roof support.....Free; 10; 10; 10

Mining machinery. Sundry articles of metal as follows, for use exclusively in mining and metallurgical operations, viz.: furnaces for the smelting of ores; converting apparatus for metallurgical processes in metals; machinery for the extraction of precious metals by the chlorination or cyanide processes, not to include pumps, vacuum pumps or compressors; blast furnace blowing engines for the production of pig iron; and integral parts of all the foregoing.....Free

Mining machinery, n.o.p. (See ore crushers).....Free

Mining machinery, alluvial gold (see machinery).....Free

Mining operations—Flame proof enclosed driving motors to be used exclusively at the face in mining operations.....Free; 10; 10; 12½

Mink, alive, for breeding purposes.....Free

Mirrors, with photo on one side.....20; 30; 30; 35

Missals.....Free

Exempt from Sales Tax.

Mistletoe—Flowers and foliage, natural, cut, in design, bouquets or not, n.o.p. Free; 12½; 25; 40
 Mitts of all kinds.....20; 25; 25; 45

Mixtures, chloropicrin, ethylene oxide, methyl bromide, methyl formate or mixtures containing any of these, for use in combating destructive insects and pests.....Free

Mixtures containing thiocyanates and rotenoids for use in combating destructive insects or pests.....Free; 7½; 7½; 15

Mixtures of methyl alcohol and other ingredients when imported by tanners for use exclusively as a solvent for dyes for the dyeing of leather in their own factories.

per proof gallon 20c.; 20c.; 20c.; 20c.
 Modelling material, for use in schools.....15; 20; 25; 25
 Models of inventions and of other improvements in the arts—but no article shall be deemed a model which can be fitted for use.....Free
 Models and wall diagrams, natural history, for schools, etc.....Free
 Mohair (see fabrics).....Free
 Molasses cattle food, containing molasses.....15; 20; 20; 20

Molasses, foundry, burnt so as to be in state of caramel.....15; 20; 25; 25

Molasses produced in the process of the manufacture of cane sugar from the juice of the cane without any admixture with any other ingredient, when imported direct from the place of production or its shipping port, in the original package in which it was placed at the point of production and not afterwards subjected to any process of treating or mixing, testing by the polariscope not less than thirty-five degrees, no more than fifty-six degrees, under regulations prescribed by the Minister of National Revenue, per gallon—c; 2½c; 2½c; 3c.

Molasses, testing not more than fifty-six degrees by the polariscope, the produce of any British country entitled to the benefits of the British Preferential Tariff, when produced from sugar-cane and imported direct by ship from the country of production, or from any British country, in the original package in which it was placed at the point of production, and not afterwards subjected to any process of treating or mixing.....Free; 00; 00; 00
 Provided, however, that the said molasses may be transferred in bond under excise regulations for the purposes of distillation.

South Africa, British Preferential
 Molasses of cane, testing under 35 degrees by polariscope, but not less than 20 degrees per gal.....Free; 1½; 1½; 1½

South Africa, British Preferential
 Molasses and imitations, n.o.p. per 100 lbs. (see page 765).....35c.; 45c.; 45c.; 50c.
 Molasses, grain, per lb. (see malt).....25; 30; 30; 35
 and per lb. —; 5c; 5c; 10c.
 (see also "Packages") (no S.T.)

Molasses in tins, per 100 lbs. (no S.T.).....35c.; 45c.; 45c.; 50c.
 Molasses residue.....15; 20; 25; 25
 Molasses feeding corn sugar, obtained as a by-product in the manufacture of corn sugar from corn, containing 48 per cent or more of reducing sugars expressed as dextrose, for use exclusively in the manufacture of feeds for livestock, poultry or fur-bearing animals, under such regulations as the Minister may prescribe, per gallon.....Free; 1½c; 1½c; 1½c.

Feeding corn sugar "molasses" as described above, when imported into Canada or taken out of warehouse, or manufactured or produced in Canada and sold, for use exclusively in the manufacture of feeds for livestock, poultry or fur-bearing animals shall be exempt from the excise tax of one cent per pound.

Molybdenum wire, when imported by manufacturers for use only in their own factories in the manufacture of metal filaments for electric lamps.....Free

Monel metal, in bars, rods, strips, sheets or plates.....Free

Monel metal, castings and articles in the rough.....15; 20; 25; 25

Monel, parts of sinks, imported separately, not plated.....15; 20; 25; 25

Monel metal, wood and machine screws.....22½; 30; 30; 35

Monkeys, alive, for breeding purposes.....Free

Monovalve, substantially of metal, for the administration of nitrous oxide and oxygen.....Free

For explanation of rates, restricted imports and Geneva agreements, see pages 665-672.

Mops and mop heads manufactured from cotton yarn of different sizes.....	25; 25; 30; 35
and per lb. — ; 1½c; 4c.	
Morocco leather tanned but not further manufactured.....	5; 15; 17½; 20
Morocco leather, genuine.....	Free; 25; 27½; 27½
Moroccoline.....	15; 30; 32½; 35
General Rate 4c. per lb.	
Morphine.....	Free; 17½; 25; 25
Moss, Iceland and other, etc., crude.....	Free
Moss, other, n.o.p.....	Free; 10; 17½; 17½
Moss, peat, for use as horse litter, not colored, not further manufactured than dried, cleaned, cut to size, ground and sifted.....	Free
Mother-of-pearl, unmanufactured.....	Free
Motor cars, for railways of a class or kind not made in Canada, for use only in mining or metallurgical operations.....	Free; 12½; 15; 20
Motor cars or motor trucks for carrying goods only, n.o.p.....	Free; 17½; 17½; 27½
Motorcycles and sidecars.....	Free; 17½; 20; 30
Motor vehicles of all kinds, n.o.p., chassis for same.....	Free; 17½; 17½; 27½
Motors, electric and parts of.....	25; 22½; 33½; 37½
Mould boards or shares, or plough plates, land sides, and other plates for agricultural implements, when cut to shape from rolled plates of steel, but not moulded, punched, polished or otherwise manufactured.....	Free
Mouldings of wood, plain, gilded or otherwise further manufactured.....	17½; 22½; 22½; 25
Moulds, glass, of metal.....	Free; 7½; 7½; 10
ingot.....	Free; 7½; 7½; 10
goldbeaters.....	Free
Mounts, pipe.....	17½; 25; 32½; 35
umbrellas, etc. (see ribs of brass).....	Free; 5; 5; 20
Moving picture films, positive, less than 1½-inch in width.....	Free; 20; 20; 25
Moving picture films, positive, 1½-inch in width over and, per linear foot. 1½c; 2½c; 2½c; 3c.	
Moving picture projectors, n.o.p.....	Free; 15; 35; 15
Moving picture negatives made of negative stock, exposed in a camera and developed and which cannot be used for projection purposes.....	10; 25; 32½; 40
Mowing machines, harvesters, etc.	
See Agricultural Implements	
Mucilage.....	15; 20; 25; 27½
and per lb. 1½c; 2½c; 2½c; 3c.	
Muffs, fur.....	15; 25; 30; 35
Munitions of war (Imp. Govt.).....	Free
Muriate of potash, crude.....	Free
Muriatic acid, not including glass containers, when in packages weighing not more than 100 pounds—per 100 pounds	
Free; 22½c; 22½c; 25c.	
n.o.p. per 100 lbs.	17½c; 22½c; 22½c; 25c.
Museums, public antiquities for.....	Free
Mushrooms, fresh, not less than 10c. per lb. under general tariff.....	Free; 3½c; 27½; 30
Mushrooms and truffles, fresh, dried, or otherwise preserved, the weight of the package included in the weight for duty	
Free; —; 27½; 30	
Mushrooms.....	15%; —; —
Truffles.....	—; 10%; —; —
General rate shall be not less than 10c. per lb.	
Mushrooms, canned, the weight of the package to be included in the weight for duty	
Free; 27½-25%; 27½; 30	
Musie, printed, bound or in sheets.....	5; 7½; 7½; 10
Musio rolls, perforated paper.....	5; 7½; 7½; 10
material for (see paper).	
Musical instruments, n.o.p., used in brass bands.	
Free; 20; 22½; 25	
Musical instruments, brass band, of a class or kind not made in Canada.....	Free; 17½; 30; 35
Musical instruments of all kinds, n.o.p.	
15; 17½; 27½; 30	
Musical instruments for school of blind (see typewriters).....	Free
settlers' (settlers' effects).....	Free
Musical instrument cases.....	15; 22½; 40; 40
Musical instruments, temporarily imported, see pages 771-2.	

Musical instruments, used in brass bands, parts or pianos and organs.....	Free; 20; 22½; 25
Musk in pods or in grain.....	Free
Muskets.....	10; 22½; 27½; 30
Musk rats, alive, for breeding purposes.....	Free
Mustard, French, prepared.....	15; 27½; 32½; 35
ground.....	12½; 20; 25; 27½
seed, packages over 1 lb.....	5; 10-10%; 10; 10
Liquid.....	12½; 27½; 32½; 35

N

Nail rods, Swedish rolled iron or steel, under half an inch in diameter, for the manufacture of horseshoe nails.....	Free
Nails, brass and copper.....	20; 20; 25; 30
cut, iron or steel, and spikes (ordinary builders'), per 100 lbs.....	30c; 45c; 45c; 50c.
galvanized, wrought and pressed.....	15; 30; 30; 30
steel, chair, with brass heads.....	15; 30; 30; 30
Nail files, toilet, material being chief value of sterling silver.....	17½; 27½; 37½; 45
Nails, wire, roofing, having heads attached, cut from sheet metal.....	15; 30; 30; 30
wire, one inch or more in length, per 100 lbs.	
40c; 55c; 55c; 60c.	
less than 1-inch in length.....	15; 30; 30; 30
brads, spikes and tacks of all kinds, n.o.p.	
15; 30; 30; 30	
Naphtha, wood (see alcohol, ethyl), per gal.	
\$5.00; \$10.00; \$10.00; \$10.00	
Napkins, coloured linen, stitched or sewn.....	25; 30; 30; 35
and per lb. 3c.; 3½; 3½c; 4c.	
Napkins, cotton.....	25; 30; 35
General Rate per lb. 4c.	
Napkins, linen.....	Free; 30; 35
and per lb. —; 3½c.; 3½c; 4c.	
Napkins of crash with colored borders wholly or in part of flax or hemp, not containing silk, artificial silk nor wool.....	25; 30; 30; 35
and per lb.....	3c.; 3½c.; 3½c; 4c.
Napkin paper, printed.....	20; 22½; 32½; 35
Napkin rings, n.o.p.....	According to material
Napkins, sanitary.....	10; 20; 25; 35
Napkins, wholly of flax or hemp.....	Free; 30; 30; 35
and per lb.....	—; 3½c.; 3½c; 4c.
Narcotic drugs, imported under regulations.	
Neck frills, silk manufacture.....	27½; 30; 30; 35
and per oz. —; 7c.; 7c.; 7c.	
Nectarines, fresh, weight of packages to be included in weight for duty.....	Free; 15; 15; 20
General Rate not less than 1c. per lb.	
Australian Treaty and South Africa.....	Free
Nectarines dried, desiccated, evaporated or dehydrated.....	Free; 15; 22½; 25
Australia and South Africa Free	
Needle moulds.....	10; 25; 25; 35
Needles, n.o.p.....	10; 25; 30; 35
Needles, spring beard and latch.....	10; 25; 30; 35
and per M. —; \$1.50; \$1.50 \$1.50;	
surgical. (no Sales Tax).....	Free; Free; Free; Free
Net nersols of cotton, hemp or flax, for the fisheries.....	Free
Nets, n.o.p.....	17½; 22½; 32½; 35
fish, sportsmen's.....	Free; 20; 25; 30
fishing, deep sea.....	Free
twine for (see fish hooks).....	Free
lawns tennis.....	25; 30; 30; 35
and per lb. —; 1½c; 4c.	
Nettings, of cotton.....	15; 27½-20%; 27½; 30
and per lb. —; 3½c-20%; 3½; 35	
n.o.p.....	17½; 22½; 32½; 4.
Nettings, wire of iron or steel.....	17½; 25; 35; 35
Nettings, woven, of iron or steel, coated, made from wire of 17 gauge or heavier, with meshes not smaller than one inch and not larger than two inches, with specially strengthened joints, when for use exclusively on fur farms, under regulations prescribed by the Minister, n.o.p.	
12½; 20; 27½; 30	
of a class or kind not made in Canada from the United Kingdom.....	5%; 17½; 27½; 30
Neurocalometer, complete with its actual complement of detectors.....	Free
Neurocalometer detectors, imported singly, iron or steel.....	10; 25; 27½; 35

For explanation of rates, restricted imports and Geneva agreements, see pages 665-672.

Neutralizer, electric. 15; 25; 30
 Newspaper comic work, paper matrix for, and not for advertising purposes, per sq. inch. Free; $\frac{1}{2}$ ¢; $\frac{1}{2}$ ¢; $\frac{1}{2}$ ¢
 Newspapers, or supplemental editions or parts thereof, partly printed and intended to be completed and published in Canada; comic and pictorial sections, non-advertising, to be inserted in or folded with periodical publications entered for mailing purposes as second-class matter. Free
 Newspaper printing presses, of not less value by retail than fifteen hundred dollars each, of a class or kind not made in Canada and complete parts thereof, not to include saws, knives and motive power; mechanical deliveries or conveyors for use with newspaper printing presses. Free
 Newspapers, rotogravure and comic sections for newspapers, when imported, not inserted in or folded with copies of newspapers. . . . Free
 Newspapers, unbound n.o.p., tailors', milliners', and mantle-makers' fashion plates when imported in single copies in sheet form with periodical trade journals. Free
 Newsprinting paper and all printing paper in sheets and rolls valued at not over 24¢. per lb. 10; 12½; 12½; 15
 Nickel chromium in bars or rods not more than $\frac{3}{4}$ " in diameter, containing more than 50% nickel and more than 10% chromium, of a class or kind not manufactured in Canada, when imported by manufacturers of electric resistance wire and electric resistance strip or ribbon for use only in the manufacture of such articles in their own factories. Free
 Nickel, and alloys containing sixty per cent by weight or more of nickel, n.o.p., viz.: ingots, blocks and shot; shapes or sections, billets, bars, and rods, rolled, extruded or drawn (not including nickel processed for use as anodes); strip, sheet and plate (polished or not); seamless tube. Free
 Nickel, manufacturers of not plated, n.o.p. 15; 25; 35; 40
 Nickel, silver, and German silver, in bars and rods, in strips, sheets or plates, or anodes 5; 10; 10; 10
 anodes and metal adapted for. . . . 5; 7½; 7½; 10
 caps for whip ends, for the factories (see reeds). Free
 kitchen or household hollow-ware, n.o.p. 20; 27½; 27½; 30
 Nickel-plated ware. 15; 22½; 33½; 45
 Nickel salts. 15; 20; 25; 25
 Nicotine spraying liquid (no S.T.). Free; 7½; 15; 15
 Nicotine; salts of nicotine; non-alcoholic preparations containing nicotine in a free or combined state, for dipping, spraying or fumigating, n.o.p. Free; Free; Free; 10
 Nitrate of ammonia when imported for use in the manufacture of nitrous oxide. Free; 10; 25; 25
 compounds, n.e.s., adapted for use in the m'fg. of explosives. Free
 Nitrate, ethyl, per gal. \$3.00 and. . . . 30; 30; 30; 30
 Nitrate, lead, not ground. Free; 10; 10
 Nitrate of ammonia. Free; 25; 25; 25
 of potash (saltpetre). Free
 Nitrate of soda or cubic nitre when imported for use as a fertilizer, or as a flux in the reduction of electrolytic copper slimes, or for use in the curing and pickling of meats or for use in the manufacture of vitreous glazes and enamel frits, or when imported by manufacturers of explosives for use exclusively in the manufacture of explosives in their own factories. . . . Free
 Nitre cake (bisulfate of soda). . . . Free; 20; 20; 20
 Nitre, sweet spirits of, per gal. \$3.00 and 30; 30; 30; 30
 Nitric acid and all other acids, n.o.p. of a class or kind not made in Canada. . . . Free; 20; 25; 25
 Nitric acid, not including glass containers when in packages weighing more than 100 lbs. Free; 20; 20; 22½
 Nitric acid 36°. 15; 20; 25; 25
 Nitro and other explosives, n.o.p., per lb. 1¼¢; 2¼¢; 2¼¢; 2¼¢
 Nitro bacterine culture. Free; 5; 7½; 10

Nitro-glycerine, n.e.s., per lb. (no S.T. also goods used in m'fg of) 1¼¢; 2¼¢; 2¼¢; 2¼¢
 Nitrous ether, per gal. \$3.00 and. . . . 30; 30; 30; 30
 Noils (short wool which falls from the combs in worsted factories), per lb. . . . Free; 10¢; 10¢; 15¢
 Nopco XX vitamin concentrate. . . . Free; 20; 20; 22½
 Notches for umbrellas, etc. (see ribs). . . . Free; 5; 5; 20
 Numerals, and letters, of any material not paper. 10; 20; 25; 30
 Nursery stock, n.o.p. (no S.T.). 12½; 17½; 17½; 30
 (under regulations)
 Nutgalls and extracts thereof (dyeing articles). . . . Free
 Nutmegs, unground. Free; 17½; 17½; 20
 ground. 20; 27½; 27½; 30
 Nutreine (white Malabar nut butter) 15; 20; 25; 25
 Nutrine, egg ¼¢, per lb. and. . . . 15; 30; 35; 35
 Nut locks, steel. 10; 25; 27½; 35
 Nut trees, seedling stock for grafting, and buds and scions for grafting such trees, —; Free; —; —
 Nuts, acorn, per lb. 3¢; 5¢; 5¢; 5¢
 almonds, shelled, n.o.p., per lb. 3¢; 3¼¢-10%; 3¼¢; 4¢
 blanched almonds, not granulated or flaked or otherwise manufactured, per lb. 3¢; 3¼¢-10%; 3¼¢; 4¢
 peanuts, shelled, n.o.p., per lb. . . . 1¢; 1¢; 2¢; 2¢
 From Australia, South Africa, Southern Rhodesia. Free
 shelled, n.o.p. but not including shelled almonds, peanuts or walnuts, per lb. 1¢; 2¢; 2¢; 2¢
 shelled walnuts. 3¢; 3¼¢-10%; 3¼¢; 4¢
 candied, per lb. ½¢, and. . . . 15; 30; 35; 35
 cocoa, desiccated, n.o.p., per lb. . . . 5¢; 3¢; 6¢; 6¢
 desiccated unsweetened, per lb. . . . 5¢; 3¢; 6¢; 6¢
 cocoa, imported direct by vessel, per 100 lbs. Free; 50¢; 75¢; 75¢
 West Indies Treaty. Free
 cocoa, n.o.p., per 100 lbs. 50¢; \$1.00; \$1.00; \$1.00
 crude drugs, n.o.p. (see drugs). . . . Free
 dyeing or tanning (see dyeing articles). . . . Free
 iron or steel and blanks, coated or not 7½; 17½; 20; 25
 and per 100 lbs. 25¢; 50¢; 50¢; 75¢
 of all kinds, n.o.p., per lb. . . . 1¢; 1¢; 2¢; 2¢
 peanuts, green, in the shell, or not further processed than shelled, per lb. Free; 1¢; 1¢; 1¢
 South Africa. Free
 shelled, n.o.p., per lb. 3¢; 1¢; 3¼¢; 4¢
 (Nuts are ruled as taking S.T.)
 Nux Vomica bean, crude. Free
 ground. Free; 17½; 25; 25
 O
 Oak felloe, rough sawn. Free
 Oak felloes, planed on one or more sides, and shaped. 17½; 20; 22½; 25
 Oak, manufacture of. 17½; 20; 22½; 25
 Oak spokes, rough or bent to shape. . . . Free
 Oak stain, liquid (non-alcoholic). 17½; 25; 27½; 30
 Oak staves, jointed, planed. . . . 17½; 20; 22½; 25
 Oak staves, listed or jointed only. . . . Free
 Oakum, cotton. 5; 10; 10; 12½
 jute or hemp. Free
 surgical dressing. 10; 20; 25; 35
 Oak blocks, rough or sawn only. . . . Free
 Oatmeal and rolled oats, per 100 lbs. (Exempt from sales tax. . . . 50¢; 50¢; 80¢
 Oats, per bushel (no S.T.). . . . Free; 4¢; 9¢; 16¢
 Oats, crushed. 15; 20; 25; 25
 Oats, damaged by water in transit (on appraised value). 15; 22½; 22½; 25
 Ochres and ochrey earths. 5; 15; 15; 15
 Odours, French or flower—in oil in tins of not less than 10 lbs. each (see pomades) 10; 12½; 12½; 15
 Office furniture, substantially of wood 15; 27½; 37½; 45
 other than wood. 15; 25; 37½; 45
 Oil, aniline, crude (dyeing articles). . . . Free
 Oil, asphaltum, for use only for paving purposes. Free
 banana. 15; 20; 25; 25
 Oil, bay (see essential oil). . . . Free; 7½; 7½; 7½
 Oil barrels (Can. m'fg.) returned filled, not improved in condition. . . . Free
 Oil, blending n.o.p. 12½; 17½; 17½; 20

Oil, rape seed, crude or refined.....	Free
Oil, castor, non-alcoholic.....	Free; 7½; 7½; 7½
Oil, cake and oil cake meal, linseed (no S.T.).....	Free
Oil, carbolic, specific gravity .9420, not heavy oil.....	15; 20; 25; 25
Oil, carbolic or heavy.....	Free; 10; 10; 10
(For use on unmanufactured timber, no S.T.)	
castor, pharmaceutical.....	Free; 17½; 25; 25
castor, n.o.p.....	15; 20; 25; 25
castor, for use in the processing of leather, or the manufacture of paints and varnishes, or textile fabrics.....	Free
china wood.....	Free
Oil, citronella.....	Free; Free; 7½; 7½
Oilcloth, enamelled, carriage, floor, shelf and table.....	15; 27½; 32½; 35
General Rate 4c. per lb.	
Oilcloth, floor, linoleum and cork matting or carpets.....	15; 30; 32½; 35
General Rate, per lb. 4c.	
Oil, clothing (linen or cotton).....	25; 30; 30; 35
and per lb. —; —; 1½c.; 4c.	
coal and kerosene, see petroleum products.	
cocoanut, not edible, for manufacturing soap.....	Free; 10; 10; 10
cocoanut, n.o.p.....	12½; 17½; 17½; 17½
Oil, cod, from Newfoundland, not canned or medicated; if canned, but not medicated.....	Free
Oil, cod-liver.....	Free; 15; 20; 22½
Oil, colza.....	Free
Oil, corn.....	15; 20; 25; 25
cotton seed n.o.p.....	12½; 17½; 17½; 17½
cotton seed, refined, edible for canning fish.....	Free
creosote, soluble (spraying prep.).....	Free; 7½; 15; 15
essential, n.o.p.....	Free; 7½; 7½; 7½
Essential oil, natural, viz.: Geranium, rose, ylang ylang, lemon, bergamot, orange, mandarin, citronella, clove and lemon grass.....	Free; —; —; —
Essential oils, natural and synthetic, n.o.p.; and the same containing other non-alcoholic materials, n.o.p., for use in the manufacture of products or preparations for medicinal, flavouring, toilet or other purposes, under such regulations as the Minister may prescribe.....	Free; 7½; —; —
heavy.....	Free; 10; 10; 10
cotton seed and crude cotton seed oil, when imported by manufacturers of cotton seed meal and refined cotton seed oil, for use exclusively in the manufacture of such commodities in their own factories.....	Free; 10; 10; 10
Cotton seed, for canning fish.....	Free
finish.....	5; 15; 25; 30
and per gal.....	15c.; 15c.; 20c.; 20c.
palm and palm kernel oil, unbleached or bleached, not edible; shea butter.....	Free; 10; 10; 10
Oil, fusil (see alcohol, ethyl), per gal.....	\$5.00; \$10.00; \$10.00; \$10.00
hair (see perfumery).....	15; 30; 40; 40
illuminating, see under products of petroleum.....	
Oil, lard.....	15; 22½; 22½; 25
Oil, lemon.....	Free; Free; 7½; 7½
linseed or flax seed, raw or boiled, per 100 lbs.....	\$1.25; \$1.55; \$1.55; \$1.65
meal, Blatchford's.....	15; 20; 25; 25
mirbane.....	Free; 17½; 25; 25
mustard seed.....	15; 20; 25; 25
pine needle.....	Free
printers'.....	15; 20; 25; 25
Oil, peanut, for canning fish.....	Free
Oil, peanut, for manufacturing soap.....	Free
Oil, peanut, crude, for refining for edible purposes used as materials in Canadian manufactures.....	Free; 10; 10; 10
Oil, peanut, for other purposes.....	15; 20; 25; 25
peppermint (see essential).....	Free; 7½; 7½; 7½
Oil, seal, n.o.p.....	12½; 20; 25; 22½
Sunflower seed, for use in Canadian manufactures.....	Free; 10; 10; 10
Oil, soya bean, for manufacturing soap.....	Free
Oil, soya bean, n.o.p.....	15; 20; 25; 25
soya, for use in the processing of leather or the manufacture of paints and varnishes, or textile fabrics.....	Free
for canning fish.....	Free
Oil, whale and seal, from Newfoundland.....	Free

Oil when imported by miners or mining companies or concerns, to be used in the concentration of ores of metal in their own concentrating establishments, under regulations prescribed by the Minister of Customs and Excise.....	Free
Oils, distilled, see under products of petroleum.....	
Oils, eucalyptus, from Australia (see p. 669).....	Free
extractor and steam separator.....	10; 25; 27½; 35
Oils, fish, in their natural condition, or oils so treated as to increase their content of vitamins, or solutions of synthetic vitamins in animal or vegetable oils, when imported for use exclusively by Canadian manufacturers for fortifying the vitamin content of fish oils of Canadian production, provided the latter constitute at least ninety-five per cent by volume of the finished fortified oils.....	Free
Oils, inedible, without admixture, obtained from animal fat, for use in the manufacture of soaps or oils.....	Free
Oils, lubricating, composed wholly or in part of petroleum, costing less than twenty-five cents per gallon, per gal 1½c.; 2½c.; 2½c.; 2½c.	
lubricating, n.o.p.....	12½; 17½; 17½; 20
maize.....	15; 20; 25; 25
medicinal, n.o.p. (see med. prep.).....	
Oils, natural casinghead, see under products of petroleum.....	
neat's-foot.....	15; 22½; 22½; 25
n.o.p.....	12½; 17½; 17½; 20
olive, for use in processing textiles or textile fabrics including the finishing of fabrics.....	Free
olive, n.o.p.....	Free; 10; 20; 20
olive, for manufacturing soap or canning fish.....	Free
palm, bleached.....	Free; 10; 10; 10
palm and palm kernel, not edible, for manufacturing soap.....	Free; 10; 10; 10
petroleum (see petroleum).....	
potato (see alcohol, ethyl), per gal.....	\$5.00; \$10.00; \$10.00; \$10.00
pineapple.....	15; 20; 25; 25
red, not containing glycerine.....	15; 20; 25; 25
resin.....	Free
sesame seed.....	Free; 22½; 22½; 25
sulphonated.....	15; 20; 25; 25
spermaceti.....	12½; 30; 30; 30
vegetable, crude, when imported to be refined for edible purposes, viz.:—cottonseed, palm and palm kernel, peanut and cocoanut.....	—; 10; —; —
vegetable, n.o.p.....	15; 20; 25; 25
whale, n.o.p.....	12½; 30; 30; 30
Note—All imports of olive oil are subject to regulations under Food and Drugs Act.	
Ointments and salves n.o.p. (see medicinal preparations).....	17½; 20; 25; 25
Oiticica, for use in Canadian manufactures, per lb.....	1½c.; Free; 2c.; 2½c.
Oleine (lard oil).....	15; 22½; 22½; 25
Oleographs, advertising (see advertising matter).....	5c.; 10c.; 12½c.; 15c.
per lb.....	not less than —; 25; 27½; 35
n.o.p.....	12½; 20; 22½; 22½
Oleomargarine (under license), (no sales tax on any material used in the manufacture of).....	Free
Oleo-stearine, per lb.....	1½; 1½; 1½; 2
Olives, in brine, ripe, not bottled.....	10; 17½; 17½; 30
Olives in brine, ripe, not bottled, to be used in the manufacture of pickles, when imported by manufacturers of such pickles.....	10; 17½; 17½; 30
pickled or salted as pickles.....	15; 32½; 32½; 35
ripe, not bottled.....	10; 10; 17½; 30
Onion plants, small, grown from seeds and imported into Canada for bona fide transplanting or propagation purposes only.....	Free
Onion sets and shallots.....	Free; 15; 30; 30
Onion topping machines.....	Free; 7½; 7½; 25
Onions, n.o.p.....	Free; —; 30; 30
Most favored-nation rate, 40 weeks, 1c. per lb., otherwise 10%.	
General rate not less than ¾c. per lb including weight of packages.	
From New Zealand.....	Free
Opium, crude, the outward ball or covering to be duty free, per lb.....	\$1.00; \$1.00; \$1.00; \$1.00
(Prohibited, except for medicine).....	

For explanation of rates, restricted imports and Geneva agreements, see pages 665-672.

Opium, powdered, for medicinal purposes, per lb.

\$1.35; \$1.35; \$1.35; \$1.35

Ophthalmoscopes, Ophthalmometers..... Free

Optical instruments, n.o.p..... 2½; 15; 25; 30

Orange mineral..... Free; 15; 15; 15

Orange peel, candied or drained..... 20; 35-10%; 35; 35

Orange rinds sulphured or in brine..... Free

Oranges, n.o.p., per cubic foot..... Free; Free; 35c.; 35c.

Oranges, originating in and imported from countries the products of which are subject to intermediate or General Tariff treatment: exempt from the duty of Customs of 35 cents per cubic foot during the period August 1 to December 31.

Oranges, the produce of Palestine, when imported direct from the country of growth and production or from a country entitled to the benefits of the British Preferential Tariff) during the months of January, February, March and April..... Free

Orange juice, the product of the British West Indies, when imported direct from the country of production..... Free; —; —; —

Oranges, sliced or in the form of pulp for the manufacture of marmalade with or without the addition of preservatives..... Free; 20; 20; 35

Orchids (dormant roots)..... Free; 15; 15; 20

Ore crushers, rock crushers, stamp mills, rock drills, percussion coal cutters, coal augers, rotary coal drills, and complete parts of all articles mentioned in this item, when for use exclusively in mining operations..... 5; 17½; 20; 25

Ore dryer, rotary, or iron or steel..... 10; 25; 27½; 35

Ore of cobalt (no S.T.)..... Free

(Not subject to Special Excise Tax.)

iron, per ton (no S.T.)..... Free

Ore, kryolite or cryolite (no S.T.)..... Free

Ore samplers, automatic (see mining machinery)..... Free

Ores of metals of all kinds, n.o.p. (no sales tax)..... Free

(Not subject to Special Excise Tax.)

Organ keys, parts to manufacture (see piano material)..... Free

Organs..... 20; 22½; 27½; 30

Duty not less than each..... —; —; \$75; \$75

pipes..... Free; 22½; 22½; 25

Pipe organs..... 15; 15; 27½; 30

Pipe organ player actions and parts thereof, parts of pipe organs, n.o.p..... 15; —; —

Organs, mouth..... 15; 17½; 27½; 30

Organs, parts of, n.e.s..... Free; 20; 22½; 25

Organ, player (mechanical)..... 15; 20; 27½; 30

Ornaments of Alabaster..... 17½; 17½; 27½; 30

Ornaments of amber, spar, terra cotta, or composition, and bead ornaments..... 17½; 17½; 27½; 30

Ornaments for hats, feathers, fruits, grains, leaves and flowers..... 20; 12½; 27½; 27½

Ornaments, lignine, and composition ornaments in imitation of wood carvings (furniture)..... 15; 27½; 37½; 45

of lace, white or cream coloured, of cotton or linen, not including lace collars. 20; 27½; 27½; 30 and per lb. —; 3½; 3½c.; 4c.

Orris root, unground..... Free

ground..... Free; 17½; 25; 25

Orthopedic spinal carriage..... 20; 32½; 37½; 45

Osier plaits or braids for hats..... Free

Osiers, unmanufactured..... Free

Outboard Motors..... 15; 25; 25; 30

Oven thermostats, automatic oven lighters and dual valves, for use in the manufacture of apparatus designed for cooking with gas; gas pressure regulators for use in the gas line between the meter and the cooking apparatus or for installation on the cooking apparatus..... Free; 10; 10; 30

Ovens, of a class or kind not made in Canada, for use in commercial bakeries..... Free; 10; 10; 30

Overcoatings, wool, (see wool fabrics) n.o.p.

Ox gall, purified..... Free; 17½; 25; 25

Oxide of cobalt..... Free; 10; 10; 10

Oxide of ethyl, hydrated, or spirits of wine (see alcohol, ethyl), per gal..... \$5; \$10; \$10; \$10

of calcium..... 15; 20; 25; 25

of copper, and tin..... Free; 15; 15; 15

Oxide titanium—dry red lead, orange mineral, titanium oxide, and antimony oxide; zinc oxides, zinc white and lithopone. Free; 15; 15; 15

Oxides and stains, valued at not less than 20c. per lb., for use exclusively as colouring constituents in the manufacture of vitreous enamels and pottery glazes; and liquid gold paint, for use exclusively in the manufacture of tableware of china, porcelain or semi-porcelain..... Free; 20; 20; 22½

Oxone, dry (see med. prep.)..... 17½; 20; 25; 25

Oxygen gas..... 15; 20; 25; 25

Oyster shells, crushed or ground..... 15; 20; 25; 25

Oyster shells, not further manufactured than crushed or screened, or both, for use as poultry feeds or in the manufacture of poultry feeds..... —; 10; —; —

Exempt from Special Excise Tax.

Oysters, prepared or preserved, n.o.p.

shelled, in bulk, per gallon..... 17½; 27½; 27½; 30

From New Zealand, per gal..... 7c.; 5c.; 9c.; 10c.

shelled, in cans not over one pint, including the duty on the cans, per can..... 2½c.; 2½c.; 3c.

From New Zealand, per can..... 1½c.

shelled, in cans over one pint and not over one quart, including the duty on the cans, per can..... 3c.; 4½c.; 4½c.; 5c.

From New Zealand, per can..... 2½c.

shelled in cans exceeding one quart in capacity, including the duty on the cans, per quart..... 3c.; 4½c.; 4½c.; 5c.

From New Zealand, per quart..... 2½c.

Provided that a fraction over a quart shall be computed as a quart for duty purposes under this item.

cans for, with wedge shaped covers..... 15; 20; 27½; 30

in the shell..... 17½; 15; 22½; 25

From New Zealand..... 15%

seed and breeding, imported for the purpose of being planted in Canadian waters..... Free

pails (see pails).

Ozokerite wax..... 5; 7½; 7½; 10

Ozone Generators and Airifiers, of a class or kind not made in Canada..... Free; 5; 5; 10

P

Packages (see page 765).

Packages, containing fine goods only; usual coverings, except receptacles capable of holding liquids, containing goods subject to a specific duty only, n.o.p..... Free

Usual coverings containing goods subject to any ad valorem duty, when not included in the invoice value of the goods they contain (see coverings)..... 10; 20-10%; 20; 20

Packages, tea, of tin..... 20; 25; 27½; 30

tin, containing molasses..... 20; 25; 27½; 30

Packages, wood, containing molasses..... 17½; 20; 22½; 25

Packing, asbestos..... 15; 20; 22½; 25

Packing, asbestos, when made from crude asbestos of Empire origin..... Free; 20; 22½; 25

Packing, rubber..... 20; 22½; 30; 35

Garlock, as rubber packing..... 20; 22½; 30; 35

Packing, Klingert and Vulcabeston..... 20; 22½; 30; 35

palmetto (asbestos)..... 15; 20; 22½; 25

Pads, hair brush..... Free

paper, not printed..... 20; 27½; 32½; 35

a packing for apple boxes..... 17½; 20; 22½; 25

stair..... 15; 22½; 22½; 25

Pails, wood, containing oysters or other fish..... 17½; 20; 22½; 25

Pails, oyster, exported and returned (see Canadian goods returned)..... Free

Paint, gold liquid..... 15; 22½; 22½; 25

anti-corrosive and anti-fouling..... 17½; 25; 27½; 30

Paints and colors; ochres, ochery earths, siennas and umbers..... 5; 15; 15; 15

oxides, fireproofs, rough stuffs, fillers, laundry blueing, and colors, dry, n.o.p.

12½; 17½; 20; 22½

Paints and colors, dry red lead, orange mineral, titanium oxide, antimony oxide, zinc oxides as zinc and white and lithopone Free; 12½; 15; 15
 ground and liquid, n.o.p. 17½; 20; 27½; 30
 Paints ground in spirit, per gal. 75c; 85c; \$1.25; \$1.25
 water color, dry 12½; 20; 20; 22½
 water color, n.o.p. 17½; 25; 27½; 30
 Paints, artists' and school children's colours; fitted boxes containing the same 15; —; —
 Paintings in oil or water colors and pastels, valued at less than twenty dollars each. 15; 22½; 22½; 25
 Paintings in oil or water colours, and pastels, valued at not less than twenty dollars each; framed or not (No Sales Tax) Free
 The paintings alone, not including value of frames, must be valued at \$20 each, or more.
 Paintings and sculptures by artists domiciled in Canada but residing temporarily abroad for purposes of study, under regulations by the Minister, framed or not. Free
 of copper black, for manufacture of chlorate and colours. Free; 10; 10; 10
 of manganese. Free
 of zinc. Free; 15; 15; 15
 Paintings, n.o.p. 15; 20; 22½; 22½
 Paintings, pastels, photographs, drawings and other art work and illustrations of all kinds, n.o.p., whether originals, copies or proofs, for reproduction in periodical publications enjoying second-class mailing privileges. Free; 10; 10; 25
 Provided that goods which are entitled to entry free of duty or at a lower rate than as indicated in this item shall not be entered at the rates specified in this item.
 Palm kernels. Free
 Exempt from Special Excise Tax.
 Palm leaf, unmanufactured. Free
 Palm nut cake and palm nut cake meal. Free
 Palm trees, natural, preserved. 15; 20; 25; 25
 Palms, florists stock. 15; 12½; 22½; 25
 Pamphlets, advertising, per lb. 5c; 10c; 12½c; 15c.
 duty not less than —; 25; 27½; 35
 or parts thereof, n.o.p. Free; 10; 10; 10
 Pancratin. 15; 20; 25; 25
 Pans, platinum, for sulphuric acid (see platinum). Free
 Papaine. Free; 5; 17½; 17½
 Paper, advertising, blotter per lb. 5c; 10c; 12½c; 15c.
 duty not less than —; 25; 27½; 35
 Paperboard—see boards.
 Papers, aluminized, etc., for photographers n.o.p. Free; 20; 25; 30
 Paper and materials of paper, gutta percha and imitation rubber, when imported by manufacturers of music rolls for piano players for use only in the manufacture of such music rolls in their own factories. Free
 artotype bromide. Free; 20; 25; 30
 baryta coated, etc., (see photographic paper) Free; Free; Free; 10
 boxed 17½; 25; 32½; 35
 caps for toy pistols. 10; 30; 30; 40
 cigarette, in rolls, ungummed. 10; 15; 22½; 25
 cigarette, gummed, in rolls. —; 15; —; —
 cigarette, not gummed in sheets containing not less than 32 sq. ins. 10; 15; 15½; 25
 cigarette, in tubes or booklets 17½; 20; 32½; 35
 coated, ruled and bordered. 17½; 25; 32½; 35
 coated when used exclusively in the production of magazines, newspapers and periodicals, printed, published and issued regularly. 17½; 25; 32½; 35
 containers of corrugated or laminated fibre-board per lb. 1c; ¼c; 1¼c; 1¼c.
 but not less than —; 20; 30; 35
 cutting machines, bookbinders'. Free; Free; Free; 10
 of all kinds, n.o.p. 15; 22½; 22½; 25
 deadening quilts, layers of hair, asbestos and paper—hair the chief value. 30; 40; 40; 40
 per lb.—; 32½; 32½; 35
 Duplexbacking papers or wrappers including those printed and/or skived for use in the

packaging of photographic roll films; interleaving and wrapping paper, black, green, or red, for packaging flat photographic films and photographic papers; when imported by manufacturers of photographic films and photographic papers for use in their own factories in the packaging of such films or papers. —; 12½; —; —
 electric cable insulating, .0045 inch or less in thickness, and condenser tissue paper. Free; 10; 25; 25
 envelope paper, opaque, made in one process 15; 22½; 22½; 25
 envelopes, paper, n.o.p. 17½; 25; 32½; 35
 filter in sheets 15; 22½; 22½; 25
 filter cut to shape. 17½; 25; 32½; 35
 gummed. 17½; 25; 32½; 35
 hand made, not to include mould-made deckle-edge papers, valued at not less than 40 cents per lb wholesale. 10; 22½; 22½; 35
 hemp, made on four-cylinder machines and calendered to between .006 and .008 inch thickness adapted for the manufacture of shot shells. Free
 manufactures of, n.o.p. 17½; 25; 32½; 35
 oiled. 20; 27½; 32½; 35
 matting, used in Canadian manufacture. 17½; 25; 22½; 25
 matrix, not being tissue paper, adapted for printing. Free
 milk bottle caps, printed or not. 15; 25; 25; 27½
 Paper napkins, tray covers, mouth wipers and similar goods, not further manufactured than cut into square or oblong sheets. 15; 22½; 22½; 25
 Paper, plain, one colour. 15; 22½; 22½; 25
 glazed, coloured. 17½; 25; 32½; 35
 parchment, n.o.p. 17½; 25; 30; 35
 Paper pads, not printed. 17½; 25; 32½; 35
 perforated, music rolls 5; 7½; 7½; 10
 Paper, flexible paper pots, boxes, bands, collars or protectors, for use exclusively in growing plants for transplanting purposes, or for protecting plants while growing. Free
 Paper, pulp. Free; Free; 22½; 25
 Paper for monotype or typesetting machines. 20; 27½; 32½; 35
 Papers, coated, when used exclusively in the production of magazines, newspapers and periodicals printed, published and issued regularly under regulations prescribed by the Minister. 17½; 32½; 32½; 35
 printing, not more than 2¼c. per lb., in sheets and rolls. 10; Free; 12½; 15
 printing, n.o.p. 15; 22½; 22½; 25
 pyramids for coins. 17½; 25; 32½; 35
 Paper, regenerated cellulose in sheet, not printed. 20; 30; 30; 35
 Paper, ruled, bordered and coated 17½; 25; 32½; 35
 Paper refills for sputum cups; paper pocket sputum cups. Free; 17½; 17½; 20
 Paper sacks and bags of all kinds. 15; 22½; 30; 35
 Paper, sand, glass, flint and emery. 12½; 20; 20; 25
 chamois made by one process. 15; 22½; 22½; 25
 chamois made by more than one process 20; 25; 32½; 35
 Paper shells, brass cups for (see cups). Free
 Paper, super calendered or machine finish grades of book paper, not coated, when used exclusively in the production of magazines, newspapers and periodicals, regularly issued, under regulations. 12½; 22½; 22½; 25
 Paper straw board in sheets or rolls not pasted or coated. 15; 22½; 32½; 35
 Paper, surface coated. 17½; 25; 32½; 35
 Paper, tarred. 15; 22½; 25; 35
 tissue, vari-coloured. 20; 27½; 32½; 35
 tissue paper, not coated nor impregnated, when imported by manufacturers of stencils for duplicating machines for use exclusively in the manufacture of such stencils in their own factories. Free; 10; 10; 25
 toilet in sheets or rolls. 15; 22½; 22½; 25

For explanation of rates, restricted imports and Geneva agreements, see pages 665-672.

tubes and cones for winding yarn.	Free
twine or yarn, when imported by manufacturers of furniture for use only in their own factories in the manufacture of furniture.	Free
wall.	17½; 22½; 32½; 35
and 2c. lb. General Rate	
wall, ingrain (duplex and plain) not printed on, but colored in the pulp, when imported in rolls exceeding 50 lbs. each, by wall paper manufacturers for the purpose of being manufactured in Canada into wall paper hangings.	15; 22½; 22½; 25
waste, clippings.	Free
waxed.	17½; 25; 32½; 35
waxed stencil, for use in duplicating machines.	10; 25; 32½; 35
window blinds.	17½; 25; 32½; 35
wrappings, not coated or embossed.	17½; 22½; 30; 35
wrapping, coated on one side with a black composition.	17½; 25; 32½; 35
Papeteries, boxed papers, envelopes and blank books.	17½; 25; 32½; 35
Papier-mache shoe buttons.	Free
skulls (for ornaments).	20; 27½; 32½; 35
Paperware, n.o.p.	17½; 25; 32½; 35
of a class or kind not produced in Canada—	
from the United Kingdom.	15%
Paraffin wax, n.o.p.	15; 22½; 22½; 25
Paraffin wax when imported for use exclusively in the manufacture of candles.	10; 12½; 12½; 25
Paraffin wax candles.	15; 22½; 22½; 25
Parasols, sticks, bamboo reeds for (see cane).	Free
sticks or handles, n.o.p.	Free; 5; 5; 20
sticks, ribs, runners, etc., for (see ribs).	22½; 25; 30; 35
Parasols of all kinds.	10; 25; 27½; 35
Paring machines.	Free; 7½; 7½; 10
Paris green, dry.	Free; 7½; 7½; 10
Paris, plaster of, calcined, the weight of the package to be included in the weight for duty, per 100 lbs.	Free; 11; 11; 12½
plaster of, not calcined, ground.	15; 20; 25; 25
white.	Free; 10; 10; 10
Parrots.	Free; 20; 20; 25
Parsley, fresh, in natural state, weight of packages included in weight for duty.	Free; 10; 27½; 30
Parsley and parsnip seeds, in packages weighing more than 1 pound.	per lb. Free; 2c; 5c; 5c
Partridges, n.o.p., dead or alive.	10; 20; 20; 20
Passion fruit.	Free; 15; 15; 20
Australia and New Zealand.	Free
Passover bread, n.o.p., in packages over 25 lbs. each 15; 15; 17½; 20	
Paste, adhesive—cereal or starch products which require only to be ground in order to form, when mixed with cold water, an adhesive paste, per lb.	½c.; 1½-10%; 1½c.; 2c.
Paste, casein and adhesive.	15; 25; 25; 27½
and per lb.	1½c.; 2½c.; 2½c.; 3c.
New Zealand casein.	12½
indigo, and extracts of.	Free
Paste, liquorice, not sweetened.	Free; 12½; 12½; 17½
anchovy and bloater.	17½; 27½; 27½; 30
Pastes and all other perfumed preparations, n.o.p., used for hair, mouth or skin.	15; 25; 40; 40
n.o.p. (see med. preps).	17½; 20; 25; 25
Pastels (see paintings).	
Pasteurizers for dairying purposes and complete parts.	Free; 15; 15; 25
Pastilles (fumigating).	15; 20; 25; 25
Patterns, being models on invention, which cannot be fitted for use.	Free
Patterns of brass, iron steel or other metal not being models.	20; 27½; 25; 30
linoleums, stamped on paper.	per lb. 5c.; 12½; 12½; 15
duty not less —.	27½; 27½; 35
Patterns, paper, boot and shoe.	Free; 12½; 12½; 15
Paving blocks of stone.	Free; 20; 20; 35
blocks of wood.	17½; 20; 22½; 25
Paving brick.	12½; 15; 20; 22½
and \$1.00 ton General Rate	
Peaches, dried.	Free; 15; 22½; 25
From Australia.	Free
Peaches, See fruits, fresh.	
dried in air-tight tins per lb.	2c.; 3½c.; 4c.; 5c.
Under Australian Treaty, per lb.	½c.
New Zealand, per lb.	1c.
Peach seedling stock for grafting.	Free
Peach trees, including June buds, each.	Free; 5c; 5c; 6c
Peanut shells, ground or in natural state.	15; 20; 25; 25
Peanuts, green, in the shell, or not further processed than shelled per lb.	Free; Free; 1c.; 1c.
When for use in the production of oil and oil cake or oil cake meal, exempt from special excise tax.	
Under Australian, Southern Rhodesia and South Africa agreements.	Free
Peanuts, not shelled, n.o.p.	1c.; 1c.; 1c.; 1c.
South African Agreement.	Free
Peanuts, shelled, n.o.p.	1c.; 1c.; 2c.; 2c.
Peacocks, alive, for improvement of stock.	Free
Peacocks, alive—other purposes.	12½; 15; 17½; 20
Peaks for caps, imported by manufacturers for the use exclusively in the manufacture of hats and caps in their own factories.	Free
Pears, fresh fruit. See fruit, fresh.	
dried.	Free; 15; 22½; 25
Australian Treaty and South Africa.	Free
Pear seedling stock for grafting.	Free
Pear trees each.	Free; 8c; 8c; 9c
Pearl ash, in packages less than 25 lbs.	10; 12½; 12½; 15
Pearl, ash and pot, in packages not less than 25 lb. weight.	Free
essence, when imported by manufacturers of imitation pearls, for use only in the manufacture of such articles in their own factories.	Free; Free; Free; 10
Pearls and imitations thereof, pierced, split, strung or not, but not set or mounted.	7½; 10; 10; 10; 10
Pears, canned, weight of packages to be included.	15; 20; 25; 25
Pears, damaged by water in transit.	15; 22½; 22½; 25
in weight for duty, per lb.	Free; 1½c; 2c; 3c
Pears, grain, per lb.	Free; ¾c; ¾c; 1c.
New Zealand.	Free
green, n.o.p.	Free; 10; 27½; 30
12 weeks per lb —; 2c; —; —	
Weight of package to be included in weight for duty.	15; 20; 25; 25
split.	1c.; 1c.; 2c.; 2c.
Pecans, not shelled, per lb.	3c.; 2c.; 3½c.; 4c.
Pecans, shelled, per lb.	2½; 15; 25; 30
Pedometers and complete parts, n.o.p.	Free; 10-10%; 10; 15
Pedometers and paceometers for surveyors, engineers.	20; 35-10%; 35; 35
Peel, candied.	Free
orange dried.	Free
Pelts, raw.	Free
Pencil cases, wood, plain.	17½; 20; 22½; 25
Pencils, chalk.	10; 20; 35; 35
Pencils, crayon of chalk.	10; 20; 35; 35
crayon soapstone.	10; 30; 35; 35
Pencils, lead.	10; 30; 35; 35
Pencils, slate.	Free; 22½; 22½; 25
Penholders.	12½; 22½; 25; 27½
Penknives.	Free; 30; 30; 30
Pen nibs of steel.	Free; 12½; 25; 27½
Pens and fountain pens.	12½; 22½; 25; 27½
for book binders ruling machine.	Free; Free; Free; 10
Peppermint oil.	Free; 7½; 7½; 7½
Pepper shells, ground, per lb., 3c. and 7½; 10; 10; 10	
unground.	Free; 5; 12½; 12½
Peppers, green.	Free; 10; 27½; 30
Pepsin.	Free; 17½; 25; 25
Perchlorate of ammonia, used in m'fg. of explosives.	Free
Percussion caps.	10; 22½; 27½; 30
Perfumery, including toilet preparations, non-alcoholic viz.: Hair oils, tooth and other powders and washes, pomatums, pastes and all other perfumed preparations, n.o.p., used for hair, mouth or skin.	15; 25; 40; 40
Perfumes, alcoholic (see alcoholic perfumes)	
Perilla oil, when for use in Canadian manufacturing.	Free

For explanation of rates, restricted imports and Geneva agreements, see pages 665-672.

- Periodicals, unbound or paperbound, printed and issued at regular intervals, not less frequently than 4 times a year and bearing date of issue. Free; —; —
- Peroxide of barium, used in the m.f.g. of peroxide of hydrogen. Free
- Peroxide of hydrogen, solutions of n.o.p. 12½; 22½; 22½; 25 of hydrogen, solution of containing 25% or more by weight of peroxide of hydrogen Free; 22½; 22½; 25
- Peroxide of soda. Free; 15; 15; 20
- Persimmons. Free; 10; 15; 20
- Personal Effects.—See Apparel.
- Petroleum
- Crude petroleum not subjected to any other process than natural weathering and removal of foreign matter and water, when imported by oil refiners to be refined in their own factories:—
- (i) .8155 specific gravity (42.0 A.P.I.) or heavier at 60 degrees Fahrenheit. Free; Free; Free; Free
- (ii) Lighter than .8155 specific gravity (42.0 A.P.I.) at 60 degrees Fahrenheit. per gallon ¼c.; ¼c.; 1c
- Crude petroleum, n.o.p. per gallon ¼c.; ¼c.; ¼c.; 1c.
- Petroleum tops; blends of petroleum tops or petroleum products with crude petroleum; all the foregoing 7249 specific gravity (63.7 A.P.I.) or heavier, at 60 degrees Fahrenheit, when imported by oil refiners to be refined in their own factories. per gallon Free; 1c.; 1c.; 2c.
- Natural casinghead, compression or absorption gasoline, lighter than .6690 specific gravity (30.0 A.P.I.) at 60 degrees Fahrenheit, when imported by refiners of crude petroleum for blending with gasoline wholly produced in Canada. Free; Free; Free; Free
- Petroleum Products, n.o.p.—
- (i) Lighter than .8236 specific gravity (40.3 A.P.I.) at 60 degrees Fahrenheit. per gallon ¼c.; 1c.; 1c.; 2c
- (ii) .8236 specific gravity (40.3 A.P.I.) or heavier at 60 degrees Fahrenheit. per gallon ¼c.; ¼c.; ¼c.; 1c.
- Petroleum oil known as engine distillate .8017 specific gravity (45.0 A.P.I.) or heavier at 60 degrees Fahrenheit. per gallon ¼c.; ¼c.; ¼c.; 1c.
- Oil when imported by miners or mining companies or concerns to be used in the concentration of ores of metal in their own concentrating establishments, under regulations prescribed by the Minister. Free; Free; Free; Free
- Lubricating oil .8236 specific gravity (40.3 A.P.I.) or heavier at 60 degrees Fahrenheit, when imported by manufacturers of petroleum white oils of medicinal and technical grades, for use exclusively in the manufacture of such oils in their own factories, provided that the imported oil is to be processed with fuming sulphuric acid (20 per cent oleum) in such proportion that not less than 5 parts of acid to 100 parts of oil, by weight, shall be used. Free; 5; 5; 10
- Lubricating oils composed wholly or in part of petroleum:—
- (a) valued at less than 25c. per gallon. 12½; 17½; 17½; 20
- (b) n.o.p. 12½; 17½; 17½; 20
- Refined petroleum jellies and oils, for toilet, medicinal, edible, or similar purposes. 15; 20; 22½; 25
- Petroleum greases and lubricating greases, n.o.p. 12½; 17½; 17½; 20
- Liquefied petroleum gases for heating, cooking or illuminating purposes, when imported in containers. 10; 15-10%; 15; 25
- Petroleum Coke. Free
- Phenol when imported by manufacturers of synthetic resin glues, for use only in the manufacture of such glues in their own factories. Free
- Philosophical instruments, n.o.p. 2½; 15; 25; 30
- Philosophical and scientific apparatus, utensils, instruments, and preparations, including boxes and bottles containing the same; maps, photographic reproductions, casts as models, animals as research or experimental subjects, etchings, lithographic prints or charts; mechanical equipment of a class or kind not made in Canada. All articles in this item, when for the use and by order of any society or institution incorporated or established solely for religious, philosophical, educational, scientific or literary purposes or for the encouragement of the fine arts, or for the use and by order of any public hospital, college, academy, school, or seminary of learning in Canada, and not for sale, under regulations prescribed by the Minister. Free
- Philosophical, photographic, mathematical and optical instruments, n.o.p.; speedometers, cyclometers and pedometers, n.o.p.; complete parts of all the foregoing. 7½; 15; 25; 30
- From Great Britain, where of a class or kind not made in Canada. 2½
- Phonographs, records and cylinders. 15; 20; 27½; 30
- Phosphate acid, n.o.p., not medicinal Free; 25; 25; 25
- Phosphor bronze wire, made of 7 strands of 19 wires each, for use in wireless telegraph stations. 17½; 22½; 22½; 25
- Phosphoric acid. Free; 25; 25; 25
- Phosphoric clarifying paste for use in sugar refining. Free; 20; 20; 20
- Phosphate rock (see fertilizers) (no S.T.) Free
- Phosphate, rock, acidulated for fertilizer. Free; 5; 7½; 10
- Phosphate of soda. 15; 20; 25; 25
- Phosphor tin and phosphor bronze in blocks, bars, plates, sheets and wire. 5; 7½; 7½; 10
- Phosphorus. Free; 20; 20; 20
- Photograph frames, of any material. 17½; 20; 27½; 30
- Photographers' paper, chem. prepared. Free; 20; 25; 30
- Photographic cameras and equipment and complete parts of the foregoing, for use by professional photographers and commercial photo-finishers in their own business, as follows:—
- Cameras for professional purposes, for making negatives 4¼ inches by 6¼ inches and larger, and the following accessories for use with such cameras: lenses, shutters, exposure meters, range finders, film and plate holders, lens hoods, lens boards, ground glass carriages, reducing backs, reversible adapter backs, lantern slide attachments, film sheaths, combination paper and plate holders, kits, carrying cases, camera stands, camera tripods, camera tripod tops, vignettes, diffusion disks, diffusion disk holders, colour filters, colour filter holders, polarizing screens, polarizing screen holders and backgrounds.
- Printers, enlargers, heaters, dryers, mounting presses, print washers, automatic film processors, printing frames and tanks for developing, fixing and washing. Free
- Photographic dry plates. 15; 25; 27½; 30
- Photographic instruments, n.o.p. 2½; 15; 25; 30
- when of a class or kind not made in Canada, from the United Kingdom. 2½%
- cameras, and complete parts thereof, n.o.p. 7½; 20; 25; 30
- cameras and complete parts thereof, of a class or kind not made in Canada. 17½; —; —
- Photographic paper, plain basis, baryta coated, adapted for use exclusively in manufacturing albumenized or sensitized photographic paper. Free; Free; Free; 10
- Photographs, n.o.p. 12½; 20; 22½; 22½
- Photographs, reproductions for schools, etc. (see philosophical apparatus). Free
- Photographs, not exceeding three, sent by friends, not for sale. Free
- Photographs, chromos, chromotypes, oleograph paintings, drawings, pictures, transfers, engra-

For explanation of rates, restricted imports and Geneva agreements, see pages 665-672.

<p> vings or prints or proofs and similar works of art n.o.p. 12½; 20; 22½; 22½ Photographs, news Free Photographs, non advertising, for reproduction in periodical publications, enjoying second class mailing privileges, if pages are bound or otherwise fastened together. No Sales Tax. Pianofortes Free; Free; 10; 25 Pianofortes, parts of Free; 22½; 27½; 30 Pianofortes, parts of Free; 22½; 25 Piano key ivories 20; 20; 27½; 30 Piano material, etc., viz.: Key pins, damper springs, jack springs, rail springs, regulating screws, spoons, bridge wires, damper wires, back check wires, dowel wires, German centre pins, brass pins, rail hooks, brass brackets, plates, damper rod nuts, damper sockets and screws, shell, brass capstan screws, brass flange plates and screws, brass flanges, brass whitened spring wire; hammer wires, fly felt, butt felt, damper felt, hammer rail cloth, back check felt, catch felt, thin damper felt, whip cloth, brushing cloth, hammer felt, back hammer felt, bridge leather and buckskin, when imported by manufacturers of piano keys, actions, hammers base dampers and organ keys, for use exclusively in the manufacture of such articles in their own factories Free Pickets, plain, wood (see planks) Free Pickles, olives in brine, other than ripe, not bottled 10; 10; 17½; 30 Pickles, olives in brine, not bottled, to be used in the manufacture of pickles when imported by manufacturer of such pickles 10; 17½; 17½; 30 Pickles, sauces and catsups, including soy 15; 32½; 32½; 35 Picks (tools) 10; 25; 35; 35 Pictures, advertising matter 5c.; 10c.; 12½c.; 15c. Duty not less than —; 25; 27½; 35 Pictures (bequest) Free Pictures, framed 17½; 27½; 27½; 30 Pictures, Religious Sunday lesson (no S.T.) Free Pictures, n.o.p. 12½; 20; 22½; 22½ Pie plates, paper 20; 25; 32½; 35 Pies per lb. ½c. and 15; 30; 35; 35 Pigeons, homing Free Pig n.o.p. Free; 20; 20; 25 Pig metal, 70% iron and 30% nickel, when imported in the form of pig iron per ton \$1.50; \$2.50; \$2.50; \$2.50 Pigs, Britannia metal in Free Pigs, iron in, per ton \$1.50; \$2.50; \$2.50; \$2.50 Pigs, lead in ¼c. lb.; 1c.; 1c.; 1c. Pigs, tin in Free Pigs, zinc in per lb.; ¼c. 1c.; 1c.; 1c. Pigs, guinea, for research purposes Free Pillow cases, of cotton, n.o.p. 25; 30; 30; 35 Pillows, feather 15; 27½; 37½; 45 Pills, n.o.p. (med. preparations) 17½; 20; 25; 25 Pineapples Free Pineapples in air-tight cans or other air-tight packages, n.o.p., the weight of cans or other packages to be included in the weight for duty, per pound 1c.; 3c.; 4c.; 5c. Pineapple, Australian Treaty, Free; South Africa Free Pine fibre 15; 20; 25; 25 Pine tar, crude, in packages of not less than 15 gallons Free Pins, Hackle, Faller, Gill and Jenny, when used in the manufacturing of twine Free; 5; 5; 10 Pins, hair, celluloid 10; 27½; 32½; 40 Pins, hat, not being jewellery 15; 25; 27½; 30 Pins, and per lb. —; 10c.; 10c.; 10c. Pins, rolling 15; 17½; 17½; 20 Pins, safety, plated or not of wire 17½; 27½; 27½; 30 Pins, and per lb. —; 10c.; 10c.; 10c. Pins specially designed for marking systems —; 5; —; — Pins, stick, not jewellery 17½; 27½; 27½; 30 Pins, and per lb. —; 10c.; 10c.; 10c. </p>	<p> wire, n.o.p., of any metal 15; 25; 27½; 30 and per lb. —; 10c.; 10c.; 10c. Pipe, cast, of iron or steel, n.o.p. Free; 7½; 7½; 10 Pipe, cast, of iron or steel, valued at not more than 5c. per lb. per ton \$5.00; \$10.00; \$12.00; \$14.00 Pipe covering, magnesia 15; 20; 25; 25 conduit, clay glazed, for telegraph wires 20; 35; 35; 35 Pipe fittings, iron or steel, plated or not 20; 22½; 27½; 30 Pipe, iron, tin lined 12½; 25; 27½; 30 lead 20; 27½; 27½; 30 Pipe, lock joint, n.o.p. 12½; 20; 27½; 30 Pipe mounts, tobacco 17½; 32½-10%; 32½; 35 Pipe platinum, for sulphuric acid (see platinum etc.) Free Pipes and tubes, not exceeding 2 inches in diameter made from puddle iron, when for use exclusively in recovering crude petroleum Free Pipes, drain and sewer 15; 22½; 32½; 35 tobacco of all kinds 17½; 22½; 32½; 35 Pistol covers or cases 10; 22½; 27½; 30 Pistols 10; 22½; 27½; 30 Piston castings of any material, in the rough or semi-finished Free; 25; 25; 25 Pitch, bone, crude only, in packages of not less than 100 lbs. Free Burgundy Free coal and pine Free Plaits of chip, of a class or kind not made in Canada, palm leaf, manilla, willow, osier, rattan, straw, tuscan or grass, when imported for use exclusively in the manufacture of hat bodies or shapes, but not for ornamenting or trimming of such bodies or shapes Free Planes, tools, iron or steel 10; 25; 35; 35 Planes, wood block 10; 25; 35; 35 Planks, boards, clapboards, laths, plain pickets and other timber or lumber of wood, not further manufactured than sawn or split, whether creosoted, vulcanized or treated by any other preserving process, or not Free Planks, boards and other lumber of wood, sawn, split or cut, and dressed on one side only, but not further manufactured Free jointed, tongued and grooved (see boards) 10; 10; 22½; 25 Planks, cork, produced from cork waste, or granulated or ground cork Free; 17½; 17½; 25 Planing mills, iron or steel n.o.p. 10; 25; 27½; 35 Planing mills, iron or steel, of a class or kind not made in Canada Free; 10; 27½; 35 Plans, building, n.o.p. 12½; 20; 22½; 22½ (Value, 3% of cost of structure.) Engineers' plans—see blueprints Plantains (fruits) Free Plants for dyeing or tanning (see dyeing articles) Free Plants, fruit, n.o.p. (no S.T.) 12½; 17½; 17½; 30 flowering such as petunias 15; 20; 25; 25 for transplanting 15; 20; 25; 25 (no S.T. on Vegetable plants) nursery stock, n.o.p. (see Florist stock, trees, etc.) rubber (figus) 15; 17½; 22½; 25 Plaster of Paris, or gypsum, calcined, and prepared wall plaster, the weight of the package to be included in the weight for duty, per 100 lbs. Free; 11c.; 11c.; 12c. blocks, fire proof 15; 20; 25; 25 board 15; 22½; 25; 35 casts for ornamenting walls 15; 20; 25; 25 centre pieces and brackets 15; 20; 25; 25 ground, not calcined 10; 12½; 12½; 15 Plaster of Paris or gypsum, ground, not calcined 10; 12½; 12½; 15 Plasters, n.o.p. (see med. prep.) 17½; 20; 25; 25 Plasticine, modelling material 15; 20; 25; 25 Plate, family (bequest) (see apparel) Free Plated metal for watch cases, jewellery and wire (see composition, etc.) Free; 7½; 7½; 10 Plated ware, electro plated, n.o.p. 17½; 22½; 33½; 45 Plated ware, nickel and gilt, n.o.p. 17½; 22½; 33½; 45 Plates, Canada 7½; 20; 20; 20 </p>
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For explanation of rates, restricted imports and Geneva agreements, see pages 665-672.

Plates, rolls and cylinders, engraved on wood or on steel, or other metal and transfers taken from the same, n.o.p.; engravers' plates, rolls and cylinders of steel, or other metal, polished or otherwise processed, for engraving thereon or for transferring thereto from engraved plates 10; 15; 15; 20

Plates, fashion, tailors' milliners', and mantle makers', when imported in single copies in sheet form with magazines or periodicals, trade journals. Free
half tone Free; 15; 15; 20
Iron or Steel (see Iron).
or rugs, china goat, wholly or partly dressed, but not dyed Free
photographic, dry 15; 27½; 27½; 30

Plates for printing in two or more colours, including electrotypes, nickeltypes and all engravings on steel or other metal, for use exclusively in printing, n.o.p. Free; 15; 15; 20

Plates, printing, of all kinds for periodical publications enjoying second-class mailing privileges, the pages of which are regularly bound, wire-stitched or otherwise fastened together, and matrices, metal bases and copper shells therefor, but not to include printing plates and other articles covered by tariff item 475. (no Sales Tax if non-advertising.) Free; Free; Free; 25

Plates, printing, n.o.p. whether for printing or lithographing, and transfers taken from same, and positive and negative films, for use exclusively in the production of books which are included in the curriculum of any University, College or School in Canada, for use as text books or as works of reference, not to include dictionaries Free

Plates, tin Free; 17½; 20; 20
Plates, tin, of a class or kind not made in Canada Free; 15; 15; 15

Plate, one quarter pound, electrolytic tin, for use in Canadian manufactures Free; 5; 5; 20

Plating outfits, Electro. 10; 25; 27½; 35

Platinum, bars, strips, sheets or plates Free
bichloride Free; 17½; 25; 25
crucibles Free
evaporating dishes Free
etc., for manufacture of chlorates and colours Free; 10; 10; 10

primers or electric fuses 15; 25; 25; 30
retorts, pans, condensers, tubing and pipe and preparations of platinum, when imported by manufacturers of sulphuric acid for use exclusively in the manufacture or concentration of sulphuric acid in their own factories Free

Platinum wire and platinum in bars Free
washers and rivets 15; 20; 25; 25

Player organs and pianos 15; 20; 27½; 30

Playing cards, embossed, for the blind Free

Playing cards, per pack 5c; 7c; 7c; 8c
Provided that in no case shall the duty under the British Preference be in excess of 15%.

Pleasure carts, and finished parts of. Free; 10; 10; 15

Ploughs and parts, n.o.p. (no S.T.) Free
articles which enter into the cost of the goods above enumerated (No S.T.) Free
snow, iron or steel 10; 25; 27½; 35
Plough plates and points, shares; complete parts of ploughs Free

Plumbago crucibles Free; 15; 15; 15
ground, and manufactures of, n.o.p. 15; 22½; 22½; 25
not ground, or otherwise manufactured Free; 7½; 7½; 10

Plum pudding 15; 25; 35; 35

Plums and prunes. See fruit, fresh.

Plums and prunes, dried, unpeeled, per lb. Free; Free; 1c; 1c.

when in packages weighing two lbs. each or less, the weight such packages to be included in the weight for duty.

From South Africa Free

Plungers or valves made of porcelain for pumps to be used exclusively in mining operations (no S.T.) Free

Pneumatic machine tools, iron or steel 10; 25; 27½; 35

Pocket books 12½; 22½; 40; 40

Pods, musk in, or in grain Free

Points, ivory vaccine 15; 20; 25; 25

vaccine, sundry articles for (see metallic tubes) Free

Poker chips—according to material Free

Poles, cornice, of all kinds 20; 27½; 27½; 30

carriage Free; 15; 15; 25

Poles, trolley 15; 25; 25; 30

Polish knife and other, n.o.p. 12½; 17½; 25; 27½

stove, plumbago 15; 22½; 22½; 25

Polishing shoes, used in polishing marble 20; 30; 30; 35

Pollock lines Free

Polyantha, dwarf, rose bushes, imported by florists or purchased in bond in Canada for bona fide forcing purposes in their own greenhouses prior to disposal Free; 15; 15; 20

Pomades, French or flowers odours preserved in fat or oil for the purpose of conserving the odours of flowers which do not bear the heat of distillation, when imported in tins of not less than ten pounds each 10; 12½; 12½; 15

Pomades, all other 15; 30; 40; 40

Pomatums (see perfumery) 15; 30; 40; 40

Pomegranates Free

Pontianac gum Free; 10; 10; 15

Pop corn, candied 15; 25; 35; 35

Poplin (see wool fabric)

Poplin, Irish—see Irish poplin.

Porcelain cement clinker (white) when imported by manufacturers of white porcelain cement, for use in the manufacture of same, in their own factories, per 100 lbs. 2c; 4c; 4c; 6c.
Porcelain knobs, insulators 15; 25; 25; 27½
shades (glass) 10; 27½; 30; 32½
tableware Free; 30; 35; 35
ware, other 20; 25; 35; 35

Portable engines with boilers, in combination, horse powers and traction engines, for farm purposes; n.o.p. and complete parts thereof Free

Portable gasoline engines for farm or other purposes 15; 25; 25; 30

Portable steel hammer—for sharpening well drilling bits or repairing well drilling apparatus, n.o.p. 10; 25; 27½; 35
of a class or kind not made in Canada Free; 10; 27½; 35

Porter and stout, in bottles, per gal. 15c.; 50c.; 50c.; 50c.

And in addition thereto under all tariffs 30c.

gal.

in casks, per gal. 25c.; 35c.; 35c.; 35c.

And in addition thereto under all tariffs 30c.

gal.

(See Schedule p. 663-4)

Ale and beer, in bottles, per gal. 15c.; 50c.; 50c.; 50c.

Provided, that six quart bottles or twelve pint bottles shall be held to contain one gallon.

Portfolios 12½; 22½; 40; 40

Postage stamps, collections of. (no Sales Tax.) Free

exempt from special excise tax.

Post cards, picture 20; 25; 32½; 35

and General Rate per lb. 5c.

advertising, per lb. 5c.; 10c.; 12½c.; 15c.

duty not less than —; 25; 27½; 35

Post cards, printed, non-advertising 22½; 22½; 32½; 35

Posters, advertising (see advertising matter),

per lb. 5c.; 10c.; 12½c.; 15c.

duty not less than —; 25; 27½; 35

Post hole diggers and parts Free

Potash, chlorate of, n.o.p. Free; 17½; 25; 25

Potash, chlorate of, not further prepared than ground Free; 15; 15; 20

bichromate of potash, crude; red and yellow

prussiate of potash Free; 15; 15; 15

German mineral (see fertilizers) Free

muriate of, crude used for fertilizer Free

nitrate of (saltpetre) Free

permanganate of Free; 17½; 25; 25

For explanation of rates, restricted imports and Geneva agreements, see pages 665-672.

prussiate of, red and yellow.....	Free; 15; 15; 15
salts, German (see fertilizers).....	Free
sulphate, crude for fertilizer.....	Free
Potassium, carbonate n.o.p.....	10; 12½; 12½; 15
Potassium, cyanide of, for reducing metals in mining operations.....	Free
cyanide of, n.e.s.....	Free
Potato diggers.....	Free; Free; Free; Free
flour, weight of package to be included in weight for duty (see starch) per lb.	1c.; 2c.; 2c.; 2c.
spirit or oil (see alcohol, ethyl), per gal.	\$5.00; \$10.00; \$10.00; \$10.00
starch, including package (see starch), per lb.....	1c.; 2c.; 2c.; 2c.
Potato planters and complete parts.....	Free
Potatoes in their natural state:	
(a) August 1st to June 14th inclusive per 100 lbs.....	Free; Free; Free; 75c.
(b) June 15th to July 31st inclusive per 100 lbs.....	Free; 37½c.; 37½c.; 75c.
Seed potatoes for propagation purposes exempt from special excise tax.	
dried, desiccated, or otherwise prepared, per lb.....	Free; free; free; 2½c.
sweet and yams, in natural state, per 100 lbs.	Free; Free; 10c.; 15c.
sweet, n.o.p. per lb.....	Free; 1¼; 1¼; 2¼
Potatoes when imported by manufacturers of glucose for use exclusively in the manufacture of glucose in their own factories.....	Free; —; —; —
Pots, furnace slag, of a class or kind not made in Canada.....	Free
Pots, furnace slag, n.o.p.....	12½; 17½; 17½; 20
Poultry and game, canned.....	15; 20; 30; 35
From Australia and New Zealand.....	Free
Except kidneys and tongue which are 15% but not more than 3c. per lb.	
(Subject to regulations)	
and game, alive.....	12½; 15; 17½; 20
(no S.T. on fresh poultry)	
grit.....	15; 20; 25; 25
Pounders and rolling pins.....	15; 17½; 17½; 20
Powder, aluminum.....	Free; 30; 30; 30
Powder, blasting and mining, per lb. (no S.T. also on goods used in the m'fg of)	1½c.; 1½c.; 1½c.; 2c.
cannon, musket, rifle, gun, sporting, and canister powder, per lb.....	2c.; 2½c.; 2½c.; 3c.
Powder, giant, per lb. (no S.T. also on goods used in m'fg of).....	1½c.; 2½c.; 2½c.; 2½c.
Powders, baking, including weight of package per lb.....	4c.; 5c.; 5c.; 6c.
brocade and bronze.....	15; 30; 30; 30
custard flavoring and jelly, per lb.....	15; 30; 35; 35
and.....	15; 30; 35; 35
freezum. (See medicinal preparations).	17½; 20; 25; 25
metal, for use only in the manufacture of high frequency iron cores.....	Free; Free; Free; 30
soap.....	20; 25; 32½; 32½
tooth (see perfumery).....	20; 25; 40; 40
n.o.p. (med. prep.).....	17½; 20; 25; 25
Prayer books (no sales tax).....	Free
Precious stones and imitations thereof, not mounted or set (see pearls and diamonds)	7½; 10; 10; 10
Precipitate of copper, crude.....	Free
Precision tools—see under Instruments—Precision.	
Preparations, chloropicrin, ethylene oxide, methyl bromide, methyl formate, cyanides, carbon bisulphide, or mixtures containing any of these, for use in combating destructive insects and pests.....	Free
Preparations, non-alcoholic preparations or chemicals, for disinfecting, or for preventing, destroying, repelling, or mitigating fungi, weeds, insects, rodents, or other plant or animal pests n.o.p.—	
(i) When in packages not exceeding 3 lbs. each gross weight.....	Free; 12½; 20; 25
(ii) Otherwise.....	Free; 7½; 7½; 15
Preparations, non-alcoholic for dipping, disinfecting or spraying. Materials of all kinds for use only in producing or manufacturing	

preparations provided for in item 219A under regulation prescribed by the Minister.....	Free
Preparations made from pyroxylin and wood naphtha, when imported by manufacturers for use only in their own factories in the manufacture of leather belting and of imitation leather.....	5; 10; 7½; 10
Preservative, dry (See med. prep.).....	17½; 20; 25; 25
Preserves, n.o.p. per lb.....	1½c.; 3¼c.; 3¼c.; 5c.
Presses, printing, newspaper (see printing presses).....	Free
Primers (see guns).....	10; 22½; 27½; 30
Printed advertising matter and tickets, time-tables and freight and passenger tariffs issued by railway systems in the British Empire (not including railway systems operating in Canada).....	Free; —; —; —
Printed matter, n.o.p.....	22½; 22½; 32½; 35
Printing machines, multigraph.....	Free; 10; 10; 15
paper, news and all printing paper, in sheets and rolls, valued at not more than two and one-quarter cents per pound.....	10; 12½; 12½; 15
Printing plates, see Plates.	
Printing presses, newspaper, of not less value by retail than fifteen hundred dollars each, of a class or kind not made in Canada, for use exclusively in printing newspapers.....	Free
Printing Presses to be entitled to entry under above item must be imported for the printing of a newspaper, and an affidavit to the effect that the press is imported to be used for such purposes shall be subscribed to on the entry.....	
Printing presses, flat bed cylinder, to print sheets of a size 25 x 33 inches or larger, and complete parts thereof; machines designed to fold or sheet-feed paper or cardboard, and complete parts thereof.....	Free; 10; 10; 15
Presses, offset; presses, lithographic; presses, printing, and type-making accessories therefor, n.o.p., and complete parts of the foregoing, not to include knives, saws or motor power.....	Free; 10; 10; 15
Printing press rollers, consisting of a steel shaft or roller, covered with a gelatine or rubber composition.....	Free; 10; 10; 15
Printing accessories being machinery and apparatus, n.o.p., see under Machinery—Apparatus, etc.	
Printing presses, stereotypers' and typesetters' blankets or blanketing and press blankets or blanketing as are used for printing presses, of a class or kind not made in Canada.....	Free; 5; 5; 10
Prizes won in competition. (no Sales Tax.).....	Free
Probes, lead.....	Free
Prohibited goods; see page 764.	
Promissory notes, unsigned.....	22½; 22½; 32½; 35
Proprietary medicines, n.o.p. (see medicinal preparations), when dry.....	17½; 20; 25; 25
Prunes, dried and unspiced, when in packages of 2 lbs or less, weight of package included.....	Free; 1c; 1c.; 1c.
From South Africa and Australian Treatv.....	Free
pitted, (see also "Packages").....	Free; 15; 22½; 25
stuffed.....	Free; 15; 22½; 25
Pruning hooks and shears.....	Free
Prussian blue.....	12½; 20; 20; 22½
Pudding, fruit, unsweetened.....	15; 20; 25; 25
Puddings, sweetened.....	15; 25; 35; 35
Pulleys, belt for power transmission.....	15; 25; 25; 27½
Pulleys, iron and steel.....	10; 25; 27½; 35
Pulleys, pressed steel belt, for power transmission, and finished or unfinished parts thereof, including interchangeable bushings.....	Free; 20; 25; 27½
Pulp board in rolls, not less than 9/1000 of an inch in thickness for use in wrapping rolls of paper.....	5; 7½; 7½; 10
Pulp-board or fibre-board in sheets, when imported by manufacturer for use exclusively in their own factories in the manufacture of cones adapted for winding yarn thereon.....	Free
Pulp, fruit, other than grape, not sweetened—in air-tight tins or other air-tight packages.....	1½c.; 2½c.; 2½c.; 3c.
From South Africa and New Zealand.....	Free

For explanation of rates, restricted imports and Geneva agreements, see pages 665-672.

mica and mineral, n.o.p.	15; 20; 25; 25
rag	Free; 22½; 22½; 25
Pulp of wood, or of straw	Free; Free; 22½; 25
Pumice, calcareous tufa, pumice stone and lava not further manufactured than ground	Free
Pump cylinders, of brass	20; 20; 25; 30
Pumps, hand (iron)	10; 25; 27½; 35
mercury	Free
spray, of brass	20; 20; 25; 30
steam and power	10; 25; 27½; 35
vacuum, and complete parts thereof, for use exclusively in the extraction of precious metals by the chlorination in cyanide process	15; 17½; 17½; 20
fuel injection, and nozzles for diesel and semi diesel engines	Free
Punchings, iron or steel wrought refuse (see scrap)	12½; 22½; 40; 40
Purses	Free; 12½; 17½; 20
frames, clasps and fasteners for (see frames)	Free; 12½; 17½; 20
Putty, dry for polishing glass or granite, etc.	Free
Putty of all kinds, n.e.s.	17½; 22½; 27½; 27½
Putz cream (Myers'), metal polish	12½; 25-10%; 25; 27½
Pyroligneous acid, n.o.p. (see acid, acetic)	10c.; 12½c.; 12½c.; 15c.
In addition for each degree above proof	1½c.; 1½c.; 1½c.; 2c.
crude not over 30 per cent. (see acid, acetic)	15; 22½; 22½; 25
Pyrometers (see mining machinery)	Free
Pyroxylic spirit (see alcohol, ethyl), per gal.	\$5.00; \$10.00; \$10.00; \$10.00
Pyroxylan plastics, manufactures of, or of which pyroxylan plastics is the component of chief value	—; 25; —; —
Pyroxylan and wood naptha, preparations of, for the coating of imitation leather	5; 7½; 7½; 10

Q

Quails, partridges and squabs, dead or alive	10; 20; 20; 30
Quartz, crystallized (silic)	Free
Quassia juice	Free
Quassia wood, ground	Free
Quebracho, crude and extract	Free
Quicksilver	Free
flasks, exported and returned (see Canadian goods returned)	Free
Quill toothpicks	15; 20; 25; 25
Quills, natural	Free
other, n.o.p.	15; 20; 25; 25
Quilting. Cabot's (seaweed between paper)	15; 22½; 25; 35
Quilts, linen	25; 30; 30; 35
and per lb. —; 1½c.; 4c.	
of cotton	25; 25; 30; 35
General Rate per lb. 4c.	
covered with silk	27½; 30; 30; 45
and per oz. —; 7c.; 7c.	
Free; 15; 15; 20	
Quinces, green fruit	—; 10; —; —
June to February inclusive	
General Rate not less than 1c. per lb.	
From Australia & South Africa	Free
Quince trees, each (see trees, Florist stock)	Free; 8c; 8c; 9c
Quince seed, in form of a fruit seed, not edible, and in a crude state and not advanced in value by refining, grinding or any other process of manufacture	Free
Quinine and salt of	Free
Quinine sulphate	Free
salicylate of	Free
Quoins, printers	7½; 17½; 17½; 20

R

Rabbits, pure bred for the improvement of stock, under regulations prescribed by the Minister	Free
Rabbits, frozen, n.o.p.	12½; 15; 17½; 20
Australia and New Zealand	Free
Rabbits, frozen when imported exclusively for fox feeding purposes	12½; 17½; 17½; 20
New Zealand and Australia	Free

Racing shells or cars thereof, when imported by a bona fide amateur rowing club in Canada, for use exclusively by such club	Free; 25; 25; 25
Racks, cue	17½; 30; 30; 35
Racquet, tennis	20; 30; 30; 35
Under Australian Agreement	10%
Radial bearings	10; 25; 27½; 35
Radiators, cooling, coil for transformers	10; 25; 27½; 35
Radiators steam, gas heated	10; 25; 27½; 35
Radio and wireless apparatus, and complete parts	Free; 20; 25; 30
Radio cabinets, without the radio apparatus installed	15; 27½; 37½; 45
Radium (no S.T.)	Free
Raffia brims, being strands of raffia attached to a buckram brim	15; 20; 25; 25
Rag picking machines	Free; 5; 5; 10
Rag pulp	Free; 25; 22½; 25
Rags and waste, unfit for use without further manufacture, not to include used garments, nor waste portions of unused fabrics, n.o.p.	Free
Rags, waste portions of unused fabrics or used garments, n.o.p., imported by manufacturers to be used exclusively for disintegrating or for manufacture of wiping rags in their own factories	Free
Rags and waste, wholly or in part of wool, the hair of the camel, alpaca, goat or other like animal, unfit for use without further manufacture, not to include used garments, or waste portions of unused fabrics	Free
Rags, waste portions of unused fabrics or used garments wholly or in part of wool, the hair of the camel, alpaca, goat or other like animal, imported by manufacturers to be used exclusively for disintegrating in their own factories	Free
Rags and waste wholly of silk, artificial silk or similar synthetic fibres produced by chemical processes, unfit for use without further manufacture, not to include used garments nor waste portions of unused fabrics	Free
Rags of cotton, wholly of cotton, unfit for use without further manufacture, not to include used garments or waste portions of unused fabrics	Free
Rags, waste portions of unused fabrics or used garments, wholly of cotton, imported by manufacturers to be used exclusively for disintegrating, or for manufacture into wiping rags in their own factories	Free
Rags of cotton, wiping, n.o.p.	7½; 10; 10; 12½
Rail joints and sections, insulated	15; 25; 25; 30
Rails, iron and steel (see Iron and Steel)	
Railway cars or other cars	15; 22½; 27½; 30
cars crossing frontier	Free
fish and tie plates, per ton	\$5.00; \$7.00; \$7.00; \$8.00
freight rate books or pamphlets relating to transportation outside of Canada	Free; —; —; —
joints, or rail sections, insulated	15; 25; 25; 30
scrapers	15; 27½; 27½; 30
switches, frogs, crossings and intersections	15; 25; 25; 30
ties (no S.T. when sold by settler)	Free
Railways, locomotives and motor cars for n.o.p.	15; 25; 30; 35
Raisins and dried currants, per lb.	Free; —; 4c.; 4c.
Raisins	—; 3c.; —; —
Dried Currants	—; 1c.; —; —
when in packages weighing two pounds each, or less, the weight of such packages to be included in the weight for duty.	
South Africa and Australia	Free
Rakes, horse	Free; Free; Free; Free
n.o.p.	Free; Free; Free; Free
Rake bows, hand made; made of steel tubing	10; 25; 27½; 35
Ramie fibre	Free
thread	17½; 22½; 22½; 25
yarn	17½; 22½; 22½; 25
Rape seed oil, crude or refined	Free
Rape seed oil, n.o.p.	15; 20; 25; 25
Rape seed oil, blown, when for manufacturing purposes	15; Free; 25; 25
Rape seed, sowing	5; 10-10%; 10; 10
Raphia fibre, manufactured	Free; 17½; 17½; 17½

For explanation of rates, restricted imports and Geneva agreements, see pages 665-672.

Raphia or sisal fibres.....	17½-20; —; —
Raspberries, dried.....	Free; 15; 22½; 25
Raspberries, (see fruits, fresh)	
Raspberry bushes (no S.T.) each.....	Free; 1c.; 1c.; 1c.
wine (see wines), per gal.....	55c.; 55c.; 55c.; 55c.
and.....	30
Rattan braids or plaits, of a class or kind not made in Canada, imported for use exclusively in the manufacture of hat bodies and shapes, but not for ornamenting or trimming.....	Free
Rattan, covered.....	15; 27½; 27½; 30
not further manufactured than split, n.o.p.	Free; Free; 10; 10
unmanufactured.....	Free
Raw cotton and cotton linters not further manufactured than ginned; waste wholly of cotton unfit for use without further manufacture.....	Free
Rawhide centres for whips (see reeds).....	Free
manufactures, n.o.p.....	17½; 22½; 35; 35
Razor blades, safety.....	Free; 20; 30; 30
Razors.....	Free; 27½; 30; 30
Razors in fancy cases, accompanied by toilet articles.....	17½; 30; 33½; 45
Razors, Rolls Razor, complete with handle, strop and hone frame nickel-plated as an entity.....	Free; 27½; 30; 30
Reapers and complete parts thereof. (See Mowing machines) (No S.T.).....	Free
Reaping hoods.....	Free
Receptacles, metallic, exported and returned (Canadian goods returned).....	Free
Recording thermometers charts (paper)——	22½; 22½; 32½; 35
Records for phonographs, graphophones and gramophones, and finished parts.....	15; 20; 27½; 30
Records specially made for use in the study of languages, under such regulations as may be prescribed by the Minister.....	Free
Rectal tube (metal).....	Free
Red lead, dry; orange mineral; antimony oxide, titanium oxide, and zinc oxide such as zinc white and lithopone; white pigments containing not less than 14 per cent by weight of titanium dioxide.....	Free; 15; 15; 15
liquor for dyeing or calico printing, crude acetate of aluminum.....	Free
Reed, covered.....	15; 27½; 27½; 30
Reeds, bamboo, for walking sticks, etc.....	Free
not further manufactured than split, n.o.p.——	Free; Free; 10; 10
square or round, and raw-hide centres, textile leather or rubber heads, thumbs and tips, and steel, iron or nickel caps for whip ends, when imported by whip manufacturers, for use exclusively in the manufacture of whips in their own factories.....	Free
Reflectors, lamp.....	15; 27½; 27½; 30
Reflectors, glass.....	15; 25; 30; 32½
Refrigerators electric.....	20; 22½; 35; 40
other than electric.....	20; 22½; 27½; 30
Refund of Duty; See p. 767	
Regalia, and badges, n.o.p.....	22½; 27½; 30; 45
Regulus of antimony, not ground or otherwise manufactured.....	Free
Religious medals and crosses of any material, chaplets, scapulars, benitiers.....	Free
when imported from General Tariff countries, exempt from Special Excise Tax of 3%.	
Rennet, raw and prepared (no S.T.).....	Free
Reports, annual, for religious or benevolent associations (see books).....	Free
Resin or rosin.....	Free
gum, crude drugs (see drugs).....	Free
Resin oil.....	Free
Resin sizing.....	5; 7½; 7½; 10
Resins synthetic—phthalic anhydride, adipic, abietic maleic and succinic, acids and ethylene glycol, hexamethylene diammonium adipate, hexamethylene diammonium sebacate caprolactum, when imported by manufacturers of	

synthetic resins, for use exclusively in the manufacture of synthetic resins, in their own factories.....Free

synthetic moulding compositions containing synthetic resin derived from phenol and formaldehyde or their homologues or mixtures thereof, in powder or granular form.....10; 20 20%; 20; 20

synthetic moulding compositions, n.o.p., in powder or granular form.....Free

synthetic, n.o.p., in liquid, powder, granular, or lump form; or in tubes, cylinders, strips, sheets, blocks, bars, rods, angles channels, tees or other shapes or sections, not further manufactured than moulded, extruded or pressed, when for use in Canadian manufactures.....Free

materials of a kind not produced in Canada when imported for use only in the manufacture of synthetic resin moulding compounds.....Free

laminated products of which any synthetic resin or resin-like substance is the chief binding agent, in tubes, cylinders, strips, sheets, plates, blocks, bars, rods, angles, channels, tees or other shapes or sections, n.o.p.:—

(a) with a base of paper or of fibreboard.....15; 20; 20; 25

(c) with a base of cotton fabric or other woven fabric.....20; 25; 25; 30

Reticules.....12½; 22½; 40; 40

frames, clasps, etc., for (see frames).....Free; 12½; 17½; 20

Retorts (see mining machinery).....Free

clay, for gas plants.....12½; 20; 20; 22½

Retorts of silica-ware.....10; 17½; 20; 22½

platinum for sulphuric acid (see platinum).....Free

Returned goods, re-entered for Consumption in Canada; See "Goods" p. 705.

Returned goods; See "Canadian, p. 685."

Returning goods; See "Customs procedure, p. 769."

Revolvers, n.o.p.....10; 22½; 27½; 30

Prohibited, except under license from Dept. of National Revenue. See also pages 766-7.

Rexine fabrics.....15; 30; 32½; 35

General Rate not less than 4c. per lb.

Rhizomes (see Florist stock).....Free; 15; 15; 20

Rhododendrons (see Florist stock).....Free; 15; 15; 20

Rhubarb, fresh (see vegetables)

Rhubarb root, ground or powdered.....Free; 17½; 25; 25

Rhubarb root (see roots, medicinal).....Free

Rhubarb roots.....1c.-10%; —; —

Ribbons, whether with cut pile or not, wholly or in part of silk but not containing wool.....22½; 25; 32½; 35

whether with cut pile or not, wholly or in part of synthetic textile fibres or filaments but not containing silk or wool.....22½; 25; 32½; 35

undyed, used in the manufacture of type-writer ribbon.....Free; 12½; 12½; 15

woven fabrics, not exceeding two inches in width, made with unserrated selvages, generally known as single, double or four shot corded ribbon, imported by the manufacturers of men's hats for use exclusively in their own factories in making the bands for, or in binding the edges of, men's hats only.....Free; —; —; —

consisting of cotton threads or fibres, attached together imported in narrow strips for tying boxes.....25; 25; 30; 35

Riboflavin (also known as Vitamin B2, Vitamin G Lactoflavin) without admixture or mixed only with any necessary carrier or diluted when imported for use exclusively in the manufacture of feeds for livestock, poultry or fur-bearing animals.....Free

Exempt from Special Excise Tax.

and per lb.....General Rate 4c.

Ribs for umbrellas, etc., see under materials.

Rice bran.....Free; 17½; 17½; 17½

Rice, uncleaned, unhusked or paddy.....Free

Rice, cleaned, per 100 lbs.....50c; 70c; 90c; 1.00

Exempt from Special Excise Tax.

When in packages weighing two pounds, each, or less, the weight of such packages to be included in the weight for duty.	
Rice for producing malt.	Free
flour and meal per lb. (no S.T.)	Free
Rifle powder, per lb.	¾c.; 1¼c.; 1¼c.; 1¼c.
Rifles of a class or kind not made in Canada	2c.; 2¼c.; 2¼c.; 3c.
Rifles, n.o.p. (on permit, see pages 766-7)	Free; 10; 27½; 30
articles and materials for, under regulations prescribed by the Minister of National Revenue, viz:	10; 22¼; 27½; 30
(a) All tools and machinery not manufactured in Canada up to the required standard, necessary for any factory to be established in Canada for the manufacture of rifles for the Government of Canada.	Free
(b) All materials or parts in the rough, unfinished, and screws, nuts, bands and springs, to be used in rifles to be manufactured at any such factory for the Government of Canada.	Free
steel, used in the manufacture of unfinished parts of, for the Canadian Government.	Free
Rinds, citron, lemon and orange, fresh frozen, dried, sulphured in brine.	Free
Ring travellers, steel, textile.	Free; 5; 5; 20
Rivets, brass and copper.	20; 20; 25; 30
iron or steel, per 100 lbs.	¾c.; ¾c.; ¾c.; 75c.
platinum	15; 20; 25; 25
pronged, shoe.	10; 25; 27½; 35
Road graders.	10; 25; 27½; 35
Road paving machines, concrete, self-propelling, end loading, capacity 21 cubic feet wet concrete or more; concrete and asphalt road finishing machines, form graders; sub-graders; back filling machines and equipment, mounted on self-propelling wheels or crawling traction, semi- or full-revolving boom and scraper type; steam or air driven pile hammers or extractors; well points; truck turntables; all the foregoing of a class or kind not made in Canada, and complete parts thereof.	Free; 10; 10; 12½
Road rollers (steam).	Free; 30; 30; 30
scrapers.	15; 27½; 27½; 30
Robe, sheepskin, lined (sleeping bag).	15; 30; 30; 35
Rock, crushed.	15; 20; 25; 25
Rock, crushed lime.	15; 20; 25; 25
Rock crushers and complete parts for use exclusively in mining or quarrying operations	5; 17½; 20; 25
Rock, phosphate (unmanufactured).	Free
Roekingham ware.	17½; 25; 35; 35
Rods, brass, not less than 6 ft. long.	5; 10; 10; 15
copper, not less than 6 ft. in length, unmanufactured.	5; 10; 10; 10
fishing.	Free; 20; 30; 35
iron or steel; wire, for manufacturing wire (see iron).	
welding, or all kinds, according to material.	
Roller bearings.	Free; 17½; 27½; 35
Rollers, copper, discs or shells for engraving, etc. (see blanketing).	Free
copper for calico printing.	Free; 10; 10; 10
farm or field, and parts; lawn or garden.	Free
for furniture.	10; 25; 27½; 35
street or road.	Free; 25; 30; 30
window shade or blind.	20; 30; 30; 40
for wringers.	15; 22½; 25; 27½
Rolling pins.	15; 17½; 17½; 20
Rolls, plates and cylinders, engraved on wood, or on steel or other metal, and transfers taken from same, n.o.p.; engravers' plates, rolls and cylinders of steel or other metal, polished or otherwise processed for engraving thereon or for transferring thereto from engraved plates.	10; 15; 15; 20
Rolls, sand cast, and chilled cast iron rolls, imported by proprietors of rolling mills for use exclusively in rolling iron or steel or in manufacturing paper.	Free
Roofing granules, whether or not colored or coated.	15; —; —
Roofing material (Asbestite).	15; 22½; 25; 35
Roofing slate, per sq. of 100 sq. ft.	50c.; 70c.; 70c.; 75c
Roofing and shingles of saturated felt	Free; 25; 25; 35
Roots, crude drugs, n.o.p.	Free
ground, n.o.p.	15; 17½; 25; 25
Roots, dormant, n.o.p. (see Florist stock)	Free; 15; 15; 20
medicinal, viz:—alkanet, crude, crushed or ground; aconite, calumba, folia digitalis, gentian, ginseng, jalap, ipecacuanha, iris, orris, root licorice, sarsaparilla, squills, taraxacum, rhubarb, and valerian, unground.	Free
Rope, manilla, not exceeding 1½ ins. in circumference, for lobster fishing.	Free
used or second hand, over one inch in circumference, wholly of vegetable fibre, for disintegration or conversion into useable cordage.	Free
or cordage of cotton, flax manilla, hemp or other vegetable fibres, exceeding 1 inch in circumference.	17½; 22½; 22½; 25
wire, n.o.p.	17½; 22½; 22½; 25
wire, for ships (see wire rope).	Free
wire, iron or steel, coated or not, n.o.p.	15; 25; 25; 25
Ropes, head, for fishing nets.	Free
Rosafora, per gall.	\$3.00 and 30; 30; 30
Rosaries.	Free
Exempt from special Excise Tax.	
Rose bushes, n.o.p., each.	1¼c.; 3c.; 3c.; 7c
Rose stock, and other stock for grafting (see Florist stock).	Free; 15; 15; 20
Rosettes (harness).	17½; 22½; 27½; 30
Rosin, (see Resin).	
Rotten stone (for polishing).	12½; 22½; 25; 27½
Rough on Rats.	17½; 20; 25; 25
Rough stuff (see oxides).	12½; 20; 20; 22½
Rovings, yarns and warps, wholly of cotton, not more advanced than singles.	12½; 15; 15; 22½
and per lb.	—; 3c.; 3c.; 4c.
Rovings, yarns and warps wholly of cotton, including threads, cords and twines generally used for sewing, stitching, packaging and other purposes, n.o.p.	15; 17½; 22½; 25
and per lb.	—; 3c.; 3½c.; 4c.
Rovings, yarns and warps wholly of cotton, not more advanced than singles, when imported by manufacturers of knitted goods, to be used in their own factories in the manufacture of knitted goods.	12½; 15; 15; 22½
Rovings, cotton yarns, wholly covered with a double layer of metallic strip in single strand only, when imported by manufacturers for use exclusively in the manufacture of electrical conductors, in their own factories.	—; 10; —; —
Rovings, yarns and warps wholly or in part of vegetable fibres, not more advanced than single, n.o.p., not to contain silk, synthetic textile fibres or filaments, nor wool.	12½; 17½; 17½; 25
Rovings, wholly or in part of vegetable fibres, n.o.p., not to contain silk, synthetic textile fibres or filaments, nor wool.	17½; 22½; 22½; 25
Rovings, yarns and warps wholly or in part of silk, n.o.p., including threads, cords or twist for sewing, embroidering or other purpose.	15; 22½; 22½; 25
Rovings, yarns and warps, wholly of vegetable fibres, other than cotton, not to include materials for sewing, stitching nor packaging purposes, imported by manufacturers for use exclusively in their own factories, in weaving fabrics of insulating wires.	Free; 10; 10; 15
Rovings, yarns and warps wholly or in part of vegetable fibres, including yarn twist, cords and twines generally used for packaging and other purposes, n.o.p., not to contain silk, synthetic textile fibres or filaments, nor wool.	15; 20; 22½; 25
Rovings, wholly of spun silk, generally known as schappe or bourette, not more advanced than singles.	10; 12½; 12½; 15
Rovings, wholly of spun silk, not coloured, imported by manufacturers for use exclusively	

For explanation of rates, restricted imports and Geneva agreements, see pages 665-672.

in their own factories for knitting underwear, for weaving or for the manufacture of silk threads. Free; 7½; 7½; 10	
Rovings, yarns and warps wholly of synthetic textile fibres or filaments not more advanced than singles, not coloured, with not more than seven turns to the inch, under such regulations as the Minister may prescribe:	
(a) Produced from cellulose acetate. 5; 25; 30; 35	
Provided that, in no case shall the duty under the Intermediate or the General Tariff be less than, per pound. 24c.; 28c.; 28c.	
(b) n.o.p. 20; 25; 30; 35	
Provided that, in no case, shall the duty under the Intermediate or the General Tariff be less than, per pound. 24c.; 28c.; 28c.	
Rovings, yarns and warps wholly or in part of synthetic textile fibres or filaments, n.o.p., including threads, cords or twist for sewing, embroidering or other purposes, not to contain silk; yarns of synthetic textile fibres or filaments wholly or partially covered with metallic strip, one pound of which shall contain not less than 10,000 yards; under such regulations as the Minister may prescribe:	
(a) Produced wholly from cellulose acetate. 7½; 25; 30; 35	
Provided that, in no case, shall the duty under the Intermediate or the General Tariff be less than, per pound. 24c.; 28c.; 28c.	
(b) n.o.p. 25; 25; 30; 35	
Provided that, in no case, shall the duty under the Intermediate or the General Tariff be less than, per pound. 24c.; 28c.; 28c.	
Rovings, yarns and warps wholly of spun synthetic textile fibres or filaments, not colored, imported by manufacturers for use exclusively in the manufacture of cut pile fabrics in their own factories. Free; 25; 30; 35	
but not less than per lb. —; 24c.; 28c.; 28c.	
Rovings, yarns and warps wholly of jute, not more advanced than singles, n.o.p. not to contain silk, synthetic textile fibres or filaments nor wool. Free; 17½; 17½; 25	
Rovings, yarns and warps wholly of jute including yarn twist, cords and twines generally used for packaging and other processes, n.o.p. 20; 25; 30; 32½	
Rubber aprons, unfinished, are entitled to entry only when in the form of a sheet of soft rubber cut to shape to be made into an apron but not otherwise manufactured. 15; 22½; 25; 27½	
Rubber aprons, unfinished, but manufactured with a frill, binding or pocket. 25; 30; 30; 35	
Rubber balls, for use in sports. 20; 30; 30; 35	
Rubber balls, n.o.p., toys. 10; 30; 30; 40	
Rubber bathing caps. 22½; 30; 30; 35	
Rubber belting for machinery. 15; 25; 25; 27½	
Rubber boots and shoes. Free; 22½; 22½; 25	
Rubber boots and shoes, stockinettes for (see stockinettes). 10; 20; 20; 25	
Rubber bulbs for vaccine points (see metallic tubes). Free	
cement. 15; 20; 25; 27½	
Rubber clothing and clothing made from waterproofed cotton fabrics. 22½; 27½; 30; 35	
and in addition on each raincoat. 50c.; 50c.	
cotton or linen hose lined with. 20; 22½; 30; 35	
erasers. 15; 22½; 25; 27½	
fillets for card clothing (see fillets). Free	
hard, in strips or sheets, not less than one-sixteenth of an inch in thickness, or in rods or tubes, but not further manufactured. Free; 15; 15; 20	
hard, in strips or sheets less than one-sixteenth of an inch in thickness, but not further manufactured. Free	
hard tires for vehicles. 22½; 25; 30; 35	
heads for whips (see reeds). Free	
hose. 20; 22½; 30; 35	
latex, being crude rubber in liquid form, not compounded beyond the addition of preservatives. Free	
manufactures of, n.o.p. 15; 20; 25; 27½	
manufactures (see battery jars).	
mats and matting. 20; 22½; 30; 35	
packing. 20; 22½; 30; 35	
plants (ficus). 15; 17½; 22½; 25	
(i) Rubber, crude, caoutchouc or India-rubber, unmanufactured. Free; 5; 5; 5	
(ii) Powdered rubber and rubber or gutta-percha waste or junk; recovered rubber and rubber substitute. free	
soft in sheets. 15; 22½; 25; 27½	
soles and heels. 15; 22½; 25; 27½	
thread, not covered. Free; 10; 10; 15	
used in the mfg. of music rolls. Free	
Rubber comb blanks, for manufacture of combs. Free	
Rubber cue tips. 17½; 30; 30; 35	
Rubber gaskets. 15; 22½; 25; 27½	
Rubber gloves, gauntlets. 20; 25; 25; 45	
Rubber hat covers. 25; 30; 30; 35	
Rubber mouthpieces of hard rubber in the rough, aluminum pipe fittings, pipe bowls moulded from briarwood dust, and briarwood bowls not further processed than frazed, when imported by manufacturers of tobacco pipes for use exclusively in the manufacture of such pipes in their own factories. Free; Free; Free; 25	
Rubber, powdered. Free	
Rubber toys, n.o.p. 10; 30; 30; 40	
Rubber type for printing. 7½; 17½; 17½; 20	
Rubberized cotton fabrics. 25; 30; 30; 35	
General Rate per lb. 4c.	
Rugs of cocoa fibre per sq. yard. 6¼c.; 9c.; 10c.; 10c.	
mats and matings of grass, straw, hemp or jute. 15; 22½; 22½; 25	
Rugs, China goat. Free	
lap, of wool. 30; 40; 40; 40	
and per lb. —; 32½c.; 32½c.; 35c.	
Rugs made of paper. 15; 22½; 22½; 25	
Rugs, Oriental and imitation Oriental, n.o.p. 25; 25; 35; 40	
and per sq. ft. —; 5c.; 15c.; 20c.	
wool, railway or travelling. 30; 40; 40; 40	
and per lb. —; 32½c.; 32½c.; 35c.	
From New Zealand. 30%	
Rulers of all kinds. 12½; 22½; 25; 27½	
Rules, advertising. 15; 25; 25; 30	
Rules, measuring. 15; 22½; 25; 30	
printers' brass. 20; 27½-10%; 25; 30	
Ruling machines, bookbinders' (see printing presses). Free; Free; Free; 10	
Rum (see alcohol, ethyl), per gal. of the strength of proof (see Packages) \$5.00; \$6.00; \$10.00; \$10.00	
and in addition thereto under all tariffs \$7.00 per gallon	
Provided that when the goods specified in these two items are of greater or less strength than the strength of proof, the measurement thereof and the amount of duty payable thereon shall be increased or decreased in proportion for any greater strength than the strength of proof.	
Provided that bottles and flasks and packages of gin, rum, whisky and brandy of all kinds, and imitations thereof, shall be held to contain the following quantities (subject to the provisions for addition or deduction in respect of the degree of strength), viz.:	
Bottles, flasks and packages, containing not more than three-fourths of a gallon per dozen, as three-fourths of a gallon per dozen;	
Bottles, flasks and packages, containing more than three-fourths of a gallon but not more than one gallon per dozen, as one gallon per dozen;	
Bottles, flasks and packages, containing more than one gallon but not more than one and one-half gallon per dozen, as one and one-half gallon per dozen;	
Bottles, flasks and packages, containing more than one and one-half gallon but not more than two gallons per dozen, as two gallons per dozen;	
Bottles, flasks and packages, containing more than two gallons but not more than two and four-fifths gallons per dozen, as two and four-fifths gallons per dozen;	

For explanation of rates, restricted imports and Geneva agreements, see pages 665-672.

Bottles, flasks and packages, containing more than two and four-fifths gallons but not more than three gallons per dozen, as three gallons per dozen;

Bottles, flasks and packages, containing more than three gallons but not more than three and one-fifth gallons per dozen, as three and one-fifth gallons per dozen.

Provided that bottles or phials of liquors for special purposes, such as samples not for sale to the trade, may be entered for duty according to actual measurement, under regulations prescribed by the Minister

Under W.I.T. Treaty, per proof gal. a preference of \$2.00 per gal.

bay (see alcoholic perfumes).

over 4 oz., per gal., \$5.00 and—; 40; 40; 40 shrub (see alcohol, ethyl) per gal. (see Packages) \$5.00; \$10.00-30%; \$10.00; \$10.00

Rum, when imported by the Department of Customs and Excise or by a person licensed by the Minister of National Revenue, to be denatured for use in the arts and industries, to be entered at ports prescribed by regulation of the Minister, subject to the Excise Act and to the Regulations of the Department of National Revenue, per proof gallon, Free; 60c.; 60c.; 60c. Russian hareskins (Astrakhan) Free Rye damaged by water in transit (on appraised value) 15; 22½; 22½; 25 Rye, flour, per bbl. (no S.T.) Free, 45c.; 45c.; 50c. Rye, per bushel Free; 6c.; 9c.; 15c.

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Saccharine Free; 17½; 25; 25 Saccharine tablets 15; 20; 25; 25 Sachet pads (See perfumery) 15; 30; 40; 40 Sacks containing grain 15; 17½; 17½; 20 cotton, containing wheat flour Free of hemp, linen, or jute 15; 17½; 17½; 20 paper, of all kinds, printed or not 15; 30; 30; 35 Saddle trees, Mexican Free Saddlers' hardware, or iron or steel, n.o.p., not plated 10; 25; 27½; 35 Saddlery hardware:—sheets, hoop, band or strip, coated, polished or not, when imported by manufacturer of saddlery hardware for use exclusively in the manufacture of saddlery hardware in their own factories. Free Saddlery, of every description 15; 20; 27½; 30 iron or steel bands, etc., for (see iron) Saddles, English type 10; 27½; 27½; 30 Sad irons, not plated 10; 25; 27½; 35 plated 17½; 30; 33½; 45 electric, complete parts 12½; 22½; 25; 27½ Safe ends for locomotive boiler tubes not scarfed or manufactured, but merely short lengths of boiler tube in condition as from the tube mill Free Safety lamps, miners' accessories for cleaning, etc. (mining machinery) Free Safety pins, plated or not of wire. 17½; 27½; 27½; 30 Safes, amalgam (see mining machinery) Free Safes, including doors, doors and door frames for vaults; scales, balances weighing beams and strength testing machines of all kinds, n.o.p. 10; 20; 30; 35 Saffron, saffron cake, safflower and extracts of Free Sagers, when used in the manufacture of ceramic products Free Sage, thyme and savory herbs 15; 20; 25; 25 Sago and tapioca 12½; 17½; 25; 27½ flour, per lb. ¼c., 1¼c., 1¼c., 1¼c. Sailcloth, wholly of Egyptian cotton imported for use exclusively in the manufacture of sails for boats and ships, under regulation of the Minister. Free; 20; 20; 25 and per lb. —; 3¼c.; 3¼c.; 4c Sails for boats and ships 15; 22½; 22½; 25 Sal ammoniac Free; 25; 25; 25 ammoniac skimmings Free Sal soda per lb., 1/5c.; 3/10c.; 3/10c.; 3/10c. Salmon and all other fish, preserved or prepared, n.o.p. 17½; 27½; 27½; 30 From New Zealand, canned whitebait and canned cra. fish 15% but not more than 7¼c per lb.

Toheroas in sealed tins Free Salmon, fresh, pickled or salted, per lb. ½c.; ½c.; ½c.; 1c. Salmon twine Free Salt cake (see sulphate of soda) 1/5c.; 3/5c.; 3/5c.; 3/5c. celery (See chemical preparations) 17½; 20; 25; 25 onion (See chemical preparations) 17½; 20; 25; 25 for sea or gulf fisheries (no S.T.) Free Salt, n.o.p. in bags, barrels and other coverings, per 100 lbs. Free; 3¼c.; 6¼c.; 7¼c. compressed into bricks Free; 6¼c.; 6¼c.; 7¼c. bags, barrels and other usual coverings used in the importation of salt Free; 25; 25; 25 in bulk, n.o.p., per 100 lbs. Free; 3c.; 4c.; 5c. medicated (See medicinal preparations) 17½; 20; 25; 25 table made by an admixture of other ingredients, when containing not less than ninety per cent of pure salt (no ST) 5; 10; 10; 15 Saltpetre (nitrate of potash) Free Salts, aniline Free epsom Free; 17½; 25; 25 German potash Free glauber Free; 17½; 25; 25 iodized, mineral, for use exclusively in the feeding of animals. 15; —; — nickel 15; 20; 25; 25 Rochelle Free; 17½; 25; 25 of antimony Free of Quinine Free Salts of thorium or of cerium (bases) not including natural minerals, for use in the manufacture of incandescent gas mantles, when imported by manufacturer of such mantles or of stockings for such mantles. Free Salves, n.o.p. (medicinal preparations) 17½; 20; 25; 25 Samples (see page 768). Sand Free Sand, colored 15; 20; 25; 25 iron, for polishing, etc. Free parting 15; 20; 25; 25 Sandpaper discs (dental) Free; Free; Free; Free No Sales Tax. Sandpaper 12½; 20; 22½; 25 Sandstone, and all building stone, not hammered, sawed, or chiselled, and marble and granite, rough, not hammered or chiselled 10; 12½; 12½; 20 From New Zealand Free sawn on not more than two sides. Free; 20; 20; 35 From New Zealand Free sawn on more than 2 sides not on more than 4 sides per 100 lbs. 10c.; 20c.; 20c.; 25c. From New Zealand Free Sanitary napkins of vegetable fibre 10; 20; 25; 35 Sanite mastic 15; 20; 25; 25 Sappato gum and crude Free; 10; 10; 15 Sapphires, not mounted or set 7½; 10; 10; 10 Sardines (see fish). Sarsaparilla root, underground Free ground Free; 17½; 25; 25 Sash weights, cast iron 15; 22½; 25; 27½ Satchels 12½; 22½; 40; 40 Sateens for corsets and dress stays (see jeans) according to material Satin white (dry colour) Free; 10; 10; 10 Satina starch tablets 17½; 20; 25; 25 Sauces, soy and vegetable of all kinds 12½; 27½; 32½; 35 Sauer kraut, in air-tight packages Free; 20; 27½; 30 Sausages, pork, per lb. Free; 1¼c.; 1¼c.; 5c. From New Zealand Free Sausage skins or casings, not cleaned Free From New Zealand and South Africa Free cleaned Free; 15; 15; 17½ From New Zealand and South Africa Free Saw blades, for power hack saws Free; 25; 35; 35 Saw plates (see iron and steel). Sawdust machines, for carrying the sawdust away when cutting round lumber from the log 10; 15; 15; 20 Sawdust of wood Free Saw teeth, set with black diamonds, for sawing stone 15; 20; 25; 25 Saws, gang and circular 10; 25; 35; 35

For explanation of rates, restricted imports and Geneva agreements, see pages 665-672.

Saws, circular teeth for.....	10; 25; 35; 35
n.o.p.....	10; 25; 35; 35
steel for (see steel for saws).....	Free
Sawing machinery (see machinery).....	Free; 20; 30; 35
Saxophones.....	Free; 20; 30; 35
Scale board for cheese boxes.....	Free
Scales.....	10; 20; 30; 35
Scales, automatic, or weighing machines, of a class or kind not made in Canada, and complete parts of the foregoing, for use in Canadian manufactures.....	Free
Scenery, theatrical.....	12½; 20; 22½; 22½
Schiedam (see alcohol, ethyl) per proof gal.—	\$5.00; \$10.00; \$10.00; \$10.00
Schnapps (see alcohol, ethyl) per proof gal.—	\$5.00; \$10.00; \$10.00; \$10.00
Schools, antiquities for (see antiquities).....	Free
for blind, articles for (see typewriters, etc.).....	Free
philosophical and scientific apparatus, etc., for (see philosophical) no Sales Tax.....	Free
School writing slates.....	Free; 22½; 22½; 25
Scientific apparatus, etc. (see philosophical) ..	Free
No Sales Tax.....	
Scions (see Florist stock).....	Free; 15; 15; 20
Scissors.....	Free; 20; 30; 30
Scissors, surgical, specially designed and adapted only for surgical operation purposes.....	Free
No Sales Tax.....	
Scrap brass.....	5; 10; 10; 10
copper.....	1c.; 1½c. 1½c.; 1½c.
But nothing shall be deemed brass or copper scrap except waste or refuse brass or copper fit only to be remanufactured in furnaces.	
Scrap iron and scrap steel, old and fit only to be remanufactured, being part of or recovered from any vessel wrecked in waters subject to the jurisdiction of Canada.....	Free
Scrap iron or steel, wrought, being waste or refuse, and iron or steel rails which have been in actual use, to be remanufactured in furnaces; and such iron or steel rails to be remanufactured in rolling mills into other products than iron or steel rails.....	Free
But nothing shall be deemed scrap iron or scrap steel except waste or refuse iron or steel fit only to be remanufactured in rolling mills or furnaces; provided that articles of iron or steel, damaged in transit, if broken up under customs supervision and rendered unsaleable except as scrap, may be entered for duty as scrap.	
Scrap lead, per lb.....	¾c.; 1c.; 1c.; 1c.
leather, tanners.....	5; 17½—10%; 17½; 20
Scrap, zinc.....	15; 20; 25; 25
Scrapers, road or railway.....	10; 22½; 27½; 30
Screens, wire, iron or steel.....	10; 25; 27½; 35
Screw drivers.....	10; 25; 35; 35
Screws, commonly called "wood screws," of iron or steel, including lag or coach screws, plated or not, and machine screws.....	15; —; 25; 30
wood screws.....	—; 20; —; —
machine and other screws.....	—; 17½; —; —
plus per lb, ½c.	
brass, copper or other metal n.o.p.....	22½; 30; 30; 35
jack, iron or steel.....	10; 25; 27½; 35
Screws, wood or machine, of monel metal.....	22½; 30; 30; 35
Scripture text calendars, made up of Bible pictures and Scripture texts, not advertising.....	Free; Free; Free; Free
Sculptures in any material, not more than two reproductions.....	Free
Scutching machine, used exclusively in breaking and extraction of the flax fibre from the flax straw.....	Free; 5; 5; 10
Scythes.....	Free; Free; 7½; 25
Scythe stone.....	20; 30; 30; 35
Seagrass, crude, etc., or cleaned only.....	Free
Sea weed, for fish aquarium, not colored nor further manufactured than cleaned and cut to size.....	Free
Sea-weeds, or sea-plants, charred, whether powdered or not, for use exclusively in the feeding of animals.....	Free; 15; 25; 25
Seal twine.....	Free
Sealing wax.....	15; 22½; 22½; 25
Seals, car (tin).....	15; 25; 27½; 30

Seamless bags, cotton.....	25; 22½; 20; 25
and per lb. —; —; 3½c.; 4c.	
Seamless cork cots, for use on spinning rolls of textile machines.....	Free; 5; 5; 10
drawn tubing, zinc.....	Free
iron or steel boiler tubes, n.o.p.....	Free
iron or steel tubing over 10½ inches in diameter, n.o.p.....	10; 15; 15; 20
iron or steel tubing, 10½ inches or less in diameter, n.o.p.....	15; 22½; 27½; 30
steel tubing, polished 5 cents per lb. and over.....	Free; 15; 15; 30
Seed, bent-grass, not to include red-top grass seed.....	15; 22½; 30; 30
Seed, broom corn, when in packages weighing over 1 lb. each.....	5c.; Free; 10c.; 15c.
Seed cake, cotton.....	Free
clover including alfalfa seed.....	per lb., Free; 2c.; 3c.; 3c.
Under New Zealand Treaty.....	Free
drills, and parts (See Cultivators) (No S.T.) Free	
field, n.o.p., when in packages weighing more than one pound each.....	5; 7½; 10; 15
From New Zealand.....	Free
Seed, flax, per bushel.....	7½; 10; 10; 10
hemp for agricultural purposes.....	Free
lac.....	Free; 10; 10; 15
lettuce (see lettuce).....	Free
cotton.....	Free
oil, cotton, for canning fish (refined).....	Free
parsley.....	Free; 2c.; 10c.; 10c.
timothy (see garden), per lb.....	Free; ½c.; 2c.; 2c.
From New Zealand.....	Free
Seed peas and seed beans, from the United Kingdom.....	Free
millet and rape.....	5; 7½; 10; 10
of the sugar beet, for agricultural purposes.....	Free
Seedling stock for grafting, being apple, plum, pear, peach and other fruit trees, including buds and scions for such trees; peach pits for planting purposes.....	Free
Seeds, aromatic, which are not edible and are in a crude state, and not advanced in value or condition by grinding or refining or by any other process of manufacture, viz.:—anise anise star, caraway, cardamom, coriander, cumin, fennel and fenugreek (no S.T.).....	Free
Seeds, crude drugs, n.o.p. (see drugs).....	Free
field and garden, not specified as free, valued at not less than five dollars per pound, in packages weighing not less than one ounce each.....	5; 7½; 10; 10
Seeds, non-edible, beans, nuts, berries, plants, weeds, barks, and woods, in a crude state or chipped or ground, and extracts and preparations thereof, all of the foregoing when adapted for dyeing or tanning; turmeric, nutgalls and extracts thereof; indigo, indigo paste and extracts of; aniline oil, crude; aniline salts, alizarin and artificial alizarin; annatto, liquid or solid; iron liquor, being solution of acetate or nitrate of iron adapted for dyeing and calico printing; red liquor, being a crude acetate of aluminum prepared from pyroligneous acid and adapted for dyeing and calico printing.....	Free
(Note:—All Seeds in natural state are exempt from S.T.)	
Seeds, viz.:—Beet (excepting sugar beet), when in packages weighing more than one pound each, per pound.....	Free; 2c.; 5c.; 5c.
Seeds, viz.:—Cabbage and cucumber, when in packages weighing more than one pound, each per pound.....	Free; 4c.; 10c.; 10c.
Seeds, viz.:—Canary, mustard, celery and sunflower, when in packages weighing more than one pound each, imported for use exclusively in manufacturing or blending operations.....	5; 7½; 10; 10
Seeds, viz.:—Cauliflower, when in packages weighing more than one pound each, per pound.....	Free; 12½c.; 25c.; 25c.
Seeds, viz.:—Field, root, garden and other seeds, when in packages weighing one pound each, or less.....	15; 20; 30; 35
Annatto seed and mushroom spawn.....	Free
tree, for re-forestation purposes only (no S.T.).....	Free

For explanation of rates, restricted imports and Geneva agreements, see pages 665-672.

Seeds, viz.:—Mangel and turnip, when in packages weighing more than one pound each, per pound Free; 2c.; 5c.; 5c.
Seeds, viz.:—Onion, when in packages weighing more than one pound each, per pound Free; 15c.; 25c.; 25c.

Seeds, viz.:—Parsley and parsnip, when in packages weighing more than one pound each, per pound Free; 2c.; 5c.; 5c.

Seeds, viz.:—Pepper and tomato, when in packages weighing more than one pound each, per pound Free; 7½c.; 25c.; 25c.

Seeds, viz.:—Radish, leek, lettuce, carrot, borecole or kale, when in packages weighing more than one pound each, per pound Free; 2c.; 10c.; 10c.

Root, garden and other seeds, n.o.p., when in packages weighing more than one pound each, per pound Free; 2½c.; 10c.; 10c.

Seines, cotton 25; 30; 30; 35
General Rate per lb. 4c.

Seines, for deep sea fishing Free

Semaphore lenses 10; 17½; 20; 22½

Semen of horses, cattle, sheep, goats, asses, swine and dogs, pure bred, for the improvement of stock, under regulations prescribed by the Governor in Council Free

Semolina, n.o.p., per bbl. Free; 50c.; 50c.; \$1.35

Semi-porcelain tableware Free; 35; 35; 35

Senna, in leaves, crude Free

Separators, cream, materials for, to be used in the factories Free

Separators, cream and complete parts therefor, including steel bowls Free

(threshing) and parts Free

Steam, and oil extractors, of iron or steel 10; 25; 27½; 35

Serum for subcutaneous injection, when licenced by Dept. of National Health and Welfare Free

Settlers' effects, viz.:—wearing apparel, books, usual and reasonable household furniture and other household effects; instruments and tools of trade, occupation or employment, guns, musical instruments, domestic sewing machines, typewriters, bicycles, carts, wagons, and other highway vehicles, agricultural implements and live stock for the farm, not to include live stock or articles for sale, of for use as a contractor's outfit, nor vehicles nor implements moved by mechanical power, nor machinery for use in any manufacturing establishment; all the foregoing if actually owned abroad by the settler for at least six months before his removal to Canada, and subject to regulations prescribed by the Minister of National Revenue (no sales tax) Free

Settlers' effects, viz.:—Machines, vehicles and implements for agricultural purposes, moved by mechanical power, and motor vehicles, valued at not more than one thousand dollars, and boats for fishing purposes if actually owned abroad by the settler for at least six months before his removal to Canada, and subject to regulations prescribed by the Minister of National Revenue. Provided that the said machines, vehicles, implements and boats may not be so entered unless brought by the settler on his first arrival, and shall not be sold or otherwise disposed of without payment of duty until after twelve months actual use in Canada (no S.T.) Free

Provided that any dutiable article entered as settlers' effects may not be so entered unless brought by the settler on his first arrival, and shall not be sold or otherwise disposed of without payment of duty until after twelve months actual use in Canada.

Temporary admission—Boats (portable), canoes, outboard motors, tents, camp equipment, radios, phonographs, musical instruments, guns, rifles (not including revolvers or pistols), fishing tackle, golf clubs, tennis racquets, cameras (still and motion picture, as well as a reasonable quantity of film for use therein), and typewriters, previously used by a tourist and imported by him for his personal use and actually in his possession at the time of

his arrival in Canada, as well as dogs and other animals and birds imported by tourists solely for hunting purposes or as domestic pets, may be admitted without deposit. The articles are required to be reported on Form E-29, with full particulars such as description, value and the amount of duty and taxes properly payable thereon, for purposes of identification on report outwards under Customs supervision within six months. Form E-29 shall not be required, however, in respect of articles specified in this subsection brought in by a tourist arriving by highway who obtains a permit on Form E-50 for his automobile, in which case particulars of such articles as are exempt from deposit requirements shall be noted on the face of the E-50 permit.

Household furniture and other effects, brought in by a non-resident for the temporary equipment of a summer residence and to be exported within the season, and other unspecified articles, including revolvers and pistols, may be admitted after report on Form E-29, upon the Collector being furnished with a cash deposit of a sum equivalent to the duty and taxes payable thereon; the deposit to be subject to refund if the articles be identified and exported at the Customs port where reported inwards, or at another port, within eight months from time of entry.

See pp. 769-773 for complete information.

Sewer pipes 15; 22½; 32½; 35

Sewing machine attachments Free

Shoom 15; 15; 15; 25

Sewing machines, with or without motor power incorporated, and parts thereof 15; 15; 15; 25

Shackles, settlers' effects Free

Shackles, chain, iron or steel (see coil chain).

Shaddock (grape fruit) n.o.p. per 100 lbs. 50c.; 50c.; \$1.00 \$1.00

under W.I.T. Treaty 50c.

Shadocks or grape fruit, when imported from the place of growth, by ship, direct, to Canadian port, per one hundred pounds Free; 50c.; 50c.; \$1.00

Shade blanks, celluloid, lamp Free

rollers, window 20; 30; 30; 40

Shades, lamp, celluloid, printed or ornamented 15; 27½; 27½; 30

Shades and shade holders (metal) 15; 27½; 27½; 30

eye, linen 25; 30; 30; 35

per lb. 1½c.; 4c.

glass 10; 25; 30; 32½

leaded glass, fancy 10; 25; 30; 32½

leaded glass, chief value other than glass 15; 27½; 27½; 30

Shades, moulded illuminating reflectors and refractors of glass, of synthetic resins, of pyroxylin, or of plastics of cellulose acetate or other chemical derivatives of cellulose, of a class or kind not made in Canada, designed for use with lighting fixtures or with portable lamps Free; 15; 15; 32½

porcelain for electric lamps 10; 25; 30; 32½

Shades, window, cloth for, in the piece, according to material 17½; 27½; 27½; 30

window, cut to size, or hemmed, or mounted on rollers, n.o.p. 20; 30; 30; 40

Shading machine 7½; 17½; 25; 30

Shafting, steel turned, compressed or polished 17½; 27½; 27½; 30

Shafts, golf, seamless steel, coated or not but not chromium plated Free; 15; 25; 35

Shanks, shoe, steel 10; 25; 27½; 35

Shares, plough, cut to shape, etc. (see mould boards) Free

Shaving machines, dry, electric, for use in removing human hair; and complete parts Free

Shawls, according to material Free

Shawls, honeycomb, wholly or in part of wool 30; 40; 40; 40

and per lb. —; 32½c.; 32½c.; 35c.

knitted n.o.p. 20; 35; 35; 45

and per lb. —; 25c.; 30c.

Shea butter Free; 10; 10; 10

Shears, pruning Free

Sheathing vessels, adhesive felt for Free

Sheep, n.o.p., per head.....Free; 2.00; 2.00; 3.00 for improvement of stock.....Free	Shorts (no S.T.).....15; 20; 25; 25
Sheetings, cotton, white.....20; 20; 22½; 27½ and per lb. — 3c.; 3½c.; 4c	Shotguns, metal parts n.o.p., when imported by manufacturer of shotguns, to be used ex- clusively in the manufacture of shotguns in their own factories.....Free; 17½; 17½; 25
Sheets of cotton, n.o.p.....25; 25; 30; 35 General Rate per lb. 4c	Shot iron, for polishing, etc. (iron sand).....Free
Sheets, linen, n.o.p.....Free; 30; 30; 35 and per lb. — 3½c.; 3½c.; 4c.	Shot shells, hemp paper for (see hemp paper).....Free
Sheets, of iron or steel, hot or cold rolled, more than .080 inches in thickness when imported by manufacturers for use exclusively in the manufacture of cold rolled iron or steel, in their own factories, per ton	Shovel blanks, and iron or steel, cut to shape for the same.....10; 15; 15; 20
\$2.50; \$.50; \$2.50; \$7.00	Shovel handles, "D", of wood.....10; 12½; 12½; 15
Sheets, galvanized sheet iron, manufacture of.....10; 25; 27½; 35	Shovels, irons or steel n.o.p.....10; 15; 15; 20
Shell, lac in.....Free; 10; 10; 15	Shovels, steel bars or sheet to be used in the manufacture of (see steel) per ton
Shells, cocoa.....7½; 10; 10; 10	wood.....Free; \$2.75; \$3.00
copper, for advertising stereotypes, etc. (see stereotypes), per sq. in.....1c.; 1¼c.; 1¼c.	wood.....17½; 20; 22½; 25
Shells, copper, for stereotypes, etc., n.o.p. (see stereotypes), per sq. inch.....½c.; ½c.; ½c.	Show cards, advertising, per lb. 5c.; 10c.; 12½c.; 15c
copper, for books, etc. (see stereotypes).....Free	duty not less than —; 25; 27½; 35
Coquina shells not further manufactured than crushed or screened, or both, for use as poultry feeds or in the manufacture of poultry feeds. Free	Show cases and metal parts.....22½; 30; 30; 35
Shells, manufactures of, n.o.p.....15; 20; 25; 25	Shows and Circuses—see special note in <i>Addenda</i> .
paper, brass caps, for manufacture of in their own factories.....Free	Shrimps, in sealed containers.....17½; 15; 40; 40
shot, primers and hemp paper for.....Free	Shrimps, dried, not canned or medicated.....15; 20; 20; 25
unmanufactured.....Free	Shrub, rum per gal. ....\$5.00; \$10.00; \$10.00
Shelves of glass.....15; 27½; 37½; 45	Shrubs, nursery stock, n.o.p. (no S.T.) 12½; 17½; 17½; 30
Shields, dress, waterproof, cotton.....25; 25; 30; 35 and per lb. —; 1½c.; 4c	Shutters and lenses, when imported by manu- facturers of cameras or kodaks, for use only in the manufacture of cameras or kodaks.....Free
Shields, dress, rubber.....20; 30; 30; 35	Shuttles, sewing machine.....5; 15; 15; 25
Shingles of cedar, creosoted, vulcanized, or otherwise processed.....Free; —; —	Shuttles, for automatic cotton looms, of iron or steel.....10; 25; 27½; 35
Shingles, prepared, n.o.p.....15; 22½; 25; 35	Shuttles for looms, of wood.....17½; 20; 22½; 35
Shingles, wood.....Free	Sickles.....Free
Ship material (see masts) no sales tax.	Sidecars for motorcycles, and complete parts. Free; 17½; 20; 30
Ships and other vessels built in any foreign country, if British registered since September 1st, 1902, on application for license to engage in the Canadian coasting trade; on the fair market value of the hull, rigging, machinery, boilers, furniture and appurtenances thereof (as provided in an Act respecting the Coasting Trade of Canada).....25; 25; 25	Side-lights, electric.....20; 27½; 30; 30
Vessels, dredges, scows, yachts, boats and other waterborne craft, built outside of Canada, of any material, destined for use or service in Canadian waters (not including registered vessels entitled to engage in the coasting trade, not vessels in transit between Canada and any place outside thereof), N.O.P.;—on the fair market value of the hull, rigging, machinery, boilers, furniture and appurten- ances thereof, on arrival in Canada if en- gaged in Canadian Coastal Trade, free of Sales Tax.....15; 25; 25; 25	Signs, of paper.....22½; 27½; 32½; 35
Ships for coasting trade, no Sales Tax.	Siennas and umbers.....5; 15; 15; 15
Ships (See also, Vessels).	Signs, not paper, framed or not.....10; 20; 25; 30
Shirt bosoms, celluloid.....10; 25; 32½; 40	pointed on mirrors.....20; 30; 30; 35
fronts, paper.....20; 25; 32½; 35	Silex or silica, crystallized quartz, ground or un- ground.....Free
laces, n.o.p.....according to material	Silex lining for tube mills.....Free
laces of cotton.....25; 30; 30; 35 and per lb. —; 1½c.; 4c.	Silicate of soda, in crystals or in solution Free; 15; 15; 20
Shoddy, cotton, woollen, etc. n.o.p. (see waste) 7½; 10; 10; 12½	Silicon Copper.....Free
Shoe blacking; shoemakers' ink; shoe harness, and leather dressing, and knife or other pol- ish or composition, n.o.p.....12½; 17½; 25; 27½	Silica, Ground.....Free
buttons, n.o.p.....Free; 22½—10%; 22½; 25	Silica Sand Beryl, pulverized.....Free
buttons, paper mache.....Free	Silica Ware Retorts.....10; 17½; 20; 22½
eyelets and eyelet hooks.....Free	Silk:—Artificial silk or fabrics or artificial fibre silk fabrics produced from a form of cellulose obtained by chemical processes or of which artificial silk or artificial fibre silk is the com- ponent part of chief value, n.o.p. 27½; 40—10%; 40; 45 and per lb. —; 40c.; 40c.; 40c.
lace wire fasteners.....Free	Silk:—Yarns and warps—see under Rovings.
laces.....according to material	Silk:—Clothing, wearing apparel and articles made from woven fabrics, and all textile manufactures, n.o.p., wholly or partly manu- factured; fabrics coated or impregnated; all composed wholly or in part of silk. 27½; 30; 30; 45 and per oz. —; —; 7c.; 7c.
laces, tagging metal for (see tagging metal) Free; Free; Free; 5	Silk clothing and wearing apparel, n.o.p., made from woven fabrics of which silk is the compo- nent of chief value.....27½; 30; 30; 45 and per oz. —; —; 7c.; 7c.
patterns, paper.....Free; 12½; 12½; 15	Silk clothing, wearing apparel and articles, made from woven fabrics and all textile manu- factures, wholly or partially manufactured, n.o.p., of which the component of chief value is synthetic textile fibres or filaments. 25; 27½; 35; 50 and per ounce —; 5c.; 5c.; 7c.
Shoes and boots, pegged or wire with fastened, unstitched soles close edged.....15; 25; 25; 35	clothing and wearing apparel, n.o.p., made from woven fabrics of which the component of chief value is synthetic textile fibres or filaments.....25; 27½; 35; 50 and per oz. —; —; 5c.; 7c.
extension to serve as artificial limb.....Free	Silk fabric wholly or in part of silk, not to con- tain wool, not including fabric in chief part by weight of synthetic textile fibres or fila- ments.....22½; 40—10%; 40; 45 and per lineal yard —; 10c; 10c; 10c
horse and ox.....10; 25; 27½; 35	
rubber.....Free; 22½; 22½; 25	
n.o.p.....20; 30; 35; 40	
rubber, horse.....15; 22½; 25; 27½	

For explanation of rates, restricted imports and Geneva agreements, see pages 665-672.

Silk fabrics in the piece over 26 inches in width
22½; 40-10%; 40; 45
and per lineal yd. —; 10c; 10c; 10c
Woven fabrics wholly of silk, twenty-six
inches in width, or less, n.o.p.
17½; 25; 32½; 35

Silk:—Garnetted material, wholly of silk, or of
synthetic textile fibres or filaments, obtained
by disintegrating, cocoons, yarns or fabrics,
prepared for use; filaments or loose fibres
wholly of silk, or synthetic textiles, not more
advanced than in the form of sliver; waste
portions of unused fabrics, wholly of silk, or of
synthetic textile fibres or filaments, not to
include remnants nor mill ends. Free; 7½; 7½; 10

Silk cocoons Free

Silk, woven fabrics, wholly or in chief part, by
weight, of silk in the gum, not degummed not
bleached, not less than 20 in. in width, weigh-
ing not more than 7 lbs. for each 100 yards
thereof, imported for the purpose of being
degummed, dyed and finished in Canada
17½; 30; 30; 45

woven fabrics, of a class or kind not made in
Canada, wholly or in chief part by weight of
silk or of synthetic textile fibres or fila-
ments or both, imported in the web, not less
than five yards each, by manufacturers of
neckties, scarves or mufflers for use exclusi-
vely in the manufacture of such articles in their
own factory. 17½; 15; 20; 20

Silk yarns, wholly or partially covered with
metallic strip, one pound of which shall con-
tain not less than 10,000 yards 12½; 22½; 22½; 25
floss and silk twist. 12½; 22½; 22½; 25
gloves. 20; 25; 25; 45

Umbrella-covering fabrics of a kind not
made in Canada, whether or not specially
treated but not further manufactured than
with hemmed selvages, when imported in
lengths of not less than ten yards each, with
or without natural selvages when imported
by manufacturers of umbrellas, parasols,
sunshades, under such regulations as the
Minister may prescribe, for use in the manu-
facture of such articles in their own fac-
tories. Free; 10-10%; 10; 20

Silk, spun, not more advanced than singles,
tram, and thrown organzine. . 10; 12½; 12½; 15

Silk, wholly of thrown silk, in the gum, rovings,
yarns and warps wholly of spun silk, not colored
imported by manufacturers for use exclusively
in their own factory for knitting underwear
or for the manufacture of silk thread
Free; 7½; 7½; 10

manufactures of, or of which silk is the
component part of chief value, n.o.p.,
27½; 30; 30; 45

and per oz. —; 7c; 7c;
nets. 22½; 22½; 32½; 35
netting (see nettings) 22½; 22½; 32½; 35

oiled, flocked, coated or india-rubbered,
n.o.p. 27½; 30; 30; 45

raw, not more than single, not to include
material wholly or in part degummed; silk
cocoons and silk waste. Free

sewing and embroidery. 15; 22½; 22½; 25
socks and stockings. 20; 20; 32½; 35
and per each one dozen pair
—; \$1.00; \$1.35; \$1.50

spun, not more advanced than singles
10; 12½; 12½; 15

undershirts and drawers, knitted, n.o.p.
20; 35; 35; 45
and per lb. —; —; 25c.; 30c

velvets, not containing wool, over 24 inches in
width. 17½; 32½-10%; 32½; 35
not containing wool, not over 24 inches in
width. 17½; 25; 32½; 35

waste. Free

Silo fillers. Free

Silver anodes. 5; 7½; 7½; 10
coins, silver, British, Canadian and foreign. Free
No Sales Tax.

German and nickel, in bars, blocks, ingots
and rods, also in strips, sheets and plates. ... Free
German Nevada and nickel, and manu-
facturers of, not plated, n.o.p. 15; 25; 35; 40
German, Nevada and nickel, in bars, rods,
strips, sheets, plates or anodes. 5; 10; 10; 10
ingots, blocks, bars drops, sheets, or plates,
etc., unmanufactured. Free
Exempt from sales tax.

leaf. 15; 30; 30; 30
manufactures of, n.o.p. 17½; 27½; 37½; 45
medals (prizes). Free

sweepings. Free

ware, wholly or in part. 17½; 17½; 27½; 45

wire. 10; 30; 30; 35

Silver jewellery. 25; 35; 37½; 45

Silvered glass, bevelled or not, and framed or
not. 20; 30; 30; 35

Silverware, articles of glass, imported by manu-
facturer of. Free; Free; 10; 22½

Silverware, articles of china to be mounted, by
manufacturer of. 15; 20; 20; 22½

Sinks, n.o.p. Free; 20; 25; 30

Sinks, earthenware, stone, cement, or clay
n.o.p. 15; 25; 27½; 35

iron or steel, coated or not. 5; 20; 25; 35

Sizing cream and enamel sizing. 5; 7½; 7½; 10

Sizing, resin. 5; 7½; 7½; 10

Skates of all kinds and parts thereof. 15; 25; 25; 30

roller, and parts thereof. —; 15; —; —

Skeletons and parts thereof. Free

Skepl iron or steel (see iron and steel). Free; 5; 5; 5

Sketches, hand-made drawings, sketches or
designs, but not including patterns, draw-
ings, sketches or designs of wearing apparel,
including boots and shoes, wall or floor cover-
ings and textile fabrics, when imported in
single copies of each such drawing, sketch
or design for use in the manufacture of wear-
ing apparel, boots and shoes, textile fabrics,
wall or floor coverings, or of patterns. Free
No Sales Tax.

Skins and hides, raw, whether dry, salted or
pickled; and raw pelts. Free

Skins, Astrakhan or Russian hare, not dyed. ... Free

Skins, chamois. 7½; 20; 27½; 27½

China goat skins, not dyed, wholly or par-
tially dressed. Free

fish. Free

genuine pig leather and genuine morocco
leather. Free; 25; 27½; 27½

for taxidermic purposes. Free

fur, not dressed. Free

fur, dressed, wholly or partially, n.o.p.
10; 12½; 15; 15

Provided that the duty on hare and rabbit
skins, under the Intermediate or General
Tariff shall be not less than 72 cents per
dozen skins.

Karacul, wholly or partially dressed, n.o.p.
—; Free; —; —

Skins, goldbeaters'. Free

n.o.p. 5; 15; 17½; 20

Skis. 20; 30; 30; 35

Skulls, papier-mache, for fur ornaments
20; 27½; 32½; 35

Slag, basic furnace, ground. Free

blast furnace. Free

slate, flagging for walks. 20; 27½; 27½; 30

trucks, blast furnace, and slag pots of a class
not made in Canada. Free

Slag trucks, furnace, n.o.p. 12½; 17½; 17½; 20

wool. 15; 20; 25; 25

Slate mantels. 20; 27½; 27½; 30

manufacturers of, n.o.p. 20; 27½; 27½; 30

pencils. Free; 22½; 22½; 25

roofing, per square of 100 sq. ft.
50c.; 70c.; 70c.; 75c.

slabs in the rough to be further manufactured
20; 27½; 27½; 30

used for blackboard. Free; 10; 10; 25

Slates, school writing. Free; 22½; 22½; 25

Sledges, iron or steel. 10; 27½; 35; 35

Sleds, children's, and finished parts. 15; 22½; 30; 35

Sleds, farm and logging and complete parts
Free; 15; 15; 25

For explanation of rates, restricted imports and Geneva agreements, see pages 665-672.

Sleeping bags, sheepskin.....	15; 30; 30; 35
Sleighs, freight n.o.p. and complete parts thereof.....	Free; 25; 25; 25
Slides for magic lanterns.....	Free; 20; 20; 25
Slime tables for mining.....	Free
Slipper cloth, woven, napped on one or both sides, wholly or in part of wool, not to contain silk, or artificial silk weighing not less than 22 ounces per sq. yard, when imported by manufacturer of indoor footwear, to be used exclusively in the manufacture of such articles in their own factories.....	Free; 35; 35; 40 and per lb. 35c. 20; 30; 35; 40
Slippers, n.o.p.....	7½; 17½; 17½; 20
Slugs for printing.....	Free; 35; 35; 40
Smelting machinery, viz.—Blowers of iron or steel, of a class or kind not made in Canada, for use in the smelting of ores, or in the reduction, separation or refining of metals, rotary kilns, revolving roasters and furnaces of metal of a class or kind not made in Canada, designed for roasting ore, mineral, rock, or clay; blast furnace slag trucks and slag pots of a class not made in Canada.....	Free
Smokers' sets, and cases therefor.....	17½; 25; 32½; 35
Snap, iron or steel.....	10; 25; 27½; 30
Snaths.....	Free; 7½; 7½; 25
Snow ploughs.....	10; 25; 27½; 35
Snuff, per lb.....	75c.; 90c.; 90c.; 90c.
Soap bark, ground.....	Free; 17½; 25; 25
Soap powders, powdered soap, mineral soap, and soap, n.o.p., not including toilet soap.....	15; 20; 32½; 32½
Soap, castile per lb.....	Free; 1c.; 2c.; 2c.
chips, soap flakes, value not over 8c. per lb. wholesale per 100 lbs.....	50c.; 1.50; 1.50; 1.50
common or laundry, per 100 lbs.....	50c.; \$1.50; \$1.50; \$1.50
dressing, harness.....	20; 17½; 32½; 32½
olive oil, per lb.....	Free; 2c.; 2c.; 2c.
Para (drug).....	Free; 15; 25; 25
toilet.....	15; 22½; 32½; 32½
stone, ground.....	15; 20; 25; 25
whale oil.....	Free
Soap advertised for any other purpose than laundry or similar use is dutiable as toilet soap.	
Sockets, electric.....	Free; 22; 25; 30
tubular bow, steel for (see steel)	
Socks and stockings of all kinds, n.o.p.....	20; 20; 32½; 35
and per each one doz. pairs.....	75c.; \$1.35; \$1.50
Socks, wholly or in chief part by weight of wool.....	20; 27½; 32½; 35
per doz. 30c.....	\$1.20; \$1.35; \$1.50
Soda, aluminic, sulphate.....	Free; 15; 15; 15
ash, barilla.....	per 100 lbs. Free; 25c.; 25c.; 30c.
ash, containing more than 5% bicarbonate of soda.....	15; 20; 25; 25
arsenate of.....	Free; 12½; 15; 20
bicarbonate of.....	Free; 12½; 15; 20
bichromate of.....	Free; 12½; 15; 20
bisarsenate of.....	Free; 12½; 15; 20
bisulphite.....	Free; 20; 20; 20
bisulphite of.....	Free; 12½; 15; 20
caustic:—	
1. When in packages of not less than twenty-five lbs. weight each.....	1/5c.; 3/10c.; 3/10c.; 3/10c.
2. When in packages of less than twenty-five pounds weight each.....	17½; 25; 25; 25
caustic in solution.....	15; 17½; 17½; 17½
chlorate of.....	Free; 12½; 15; 20
crystals, di-sodium phosphate.....	15; 20; 25; 25
hyposulphite of.....	Free; 17½; 25; 25
nitrate of.....	Free; 12½; 15; 20
nitrate of or cubic nitre.....	Free
nitrate of, if fertilizer or explosives.....	Free
peroxide of.....	Free; 12½; 15; 20
phosphate of.....	15; 20; 25; 25
prussiate of.....	Free; 12½; 15; 20
salt.....	per 100 lb. 20c.; 30c.; 30c.
silicate in crystals or in solution.....	Free; 12½; 15; 20
stannate.....	Free; 12½; 15; 20
sulphate of, crude (salt cake) per lb.....	1/5c.; ¼c.; 3/5; 3/5c.
sulphate of, n.o.p.....	Free; 17½; 25; 25

sulphite.....	Free; 12½; 15; 20
Sodium, cyanide of.....	Free
hyposulphite, for use by tanners.....	Free; 10; 10; 10
metallic.....	15; 20; 25; 25
sulphite of.....	Free; 12½; 15; 20
All chemicals and drugs, when of a class or kind not produced in Canada, which were on August 20th, 1932, dutiable at the rates of 15%; 25%; 25% under tariff item 711.....	Free; 15; 25; 25
Soil packers and parts.....	Free
Soldering flux.....	15; 20; 25; 25
Solder, copper.....	20; 20; 25; 30
lead and tin.....	15; 20; 25; 25
silver.....	15; 20; 25; 25
Sole leather.....	12½; 25; 27½; 27½
Soles, made from braids of cotton or other vegetable fibres for use in the manufacture of footwear.....	Free; 10; 10; 25
Solutions of peroxide of hydrogen, n.o.p.....	12½; 22½; 22½; 25
Solutions of peroxides of hydrogen, containing 25% or more by weight of peroxide of hydrogen.....	Free; 22½; 22½; 25
"Soudan" aniline colour.....	12½; 20; 20; 22½
Soups of all kinds.....	15; 25; 25; 35
Soup, Toheroa, from New Zealand.....	Free; 10c.; 10c.
Southdown combing wool, per lb. Free; 10c; 15c	
Soy.....	15; 27½; 32½; 35
Soya beans, soya bean oil cake and soya bean oil meal, when imported by manufacturers of animal and poultry feeds or of fertilizers for use exclusively in the manufacture of animal or poultry feeds or fertilizers in their own factories.....	Free
Soya bean oil meal and soya bean flour, inedible, when imported by manufacturers of glues or adhesives for use exclusively in the manufacture of such glues or adhesives, in their own factories.....	Free
Soya bean meal.....	15; 20; 25; 25
Soya bean oil, n.o.p.....	15; 20; 25; 25
Soya bean oil, for manufacturing soap.....	Free
Soya beans, n.o.p., per lb.....	Free; Free; 1¼c.; 2c.
Spade blanks and iron or steel cut to shape for the same.....	10; 15; 15; 20
Snades, iron or steel, n.o.p.....	10; 15; 15; 20
Spaghetti and vermicelli, containing no egg or added ingredients per 100 lbs.....	Free; \$1.25; \$1.25; \$1.50
Spaghetti n.o.p. in tomato sauce, in tins the weight of the tins to be included in the weight for duty.....	Free; 20; 27½
Spanish grass (esparto).....	Free
Sparkling wines (see champagne).....	20; 17½; 27½; 30
Spar ornaments.....	20; 22½; 27½; 30
Sparklet-bulbs, being in the form of small metal receptacles containing carbonic acid gas.....	15; 20; 25; 25
Spatulas, according to material.....	Free
Spawn, mushroom.....	Free
Specimens, botanical and entomological.....	Free
mineralogical.....	Free
Specimens, for illustration, natural history for schools, universities and public museums.....	Free
Spectacle cases.....	15; 30; 40; 40
Spectacle and eyeglass frames, and metal parts thereof, n.o.p.....	15; 17½; 17½; 20
lenses, uncut or unground.....	15; 17½; 20; 22½
metal parts, unfinished, for the manufacture of spectacle and eyeglass frames.....	Free 5; 5; 5
Spectacles and lenses for.....	20; 22½; 27½; 30
Speed indicators, pocket.....	Free; 10-10%; 10; 15
Speedometers, cyclometers and pedometers.....	2½; 15; 25; 30
Spelter solder.....	15; 20; 25; 25
Spelter, zinc, per lb.....	¼c.; 1c.; 1c.; 1c.
Sphygmomanometer (metal).....	Free
Spices, mace and nutmegs, unground.....	Free; 15; 17½; 20
Spices, mace and nutmegs, ground 20; 27½; 27½; 30	
Spices and ginger, unground, n.o.p.....	Free; 12½; 12½; 12½
pepper unground.....	Free; 5; 12½; 12½
ground, n.o.p. per lb. 3c. and.....	7½; 10; 10; 10
Spikes, cut, iron or steel.....	20; 30; 30; 30
railroad.....	20; 30; 30; 30

For explanation of rates, restricted imports and Geneva agreements, see pages 665-672.

of all kinds, n.o.p.	20; 30; 30; 30
Spikes, screw of brass, copper or other metal, n.o.p.	22½; 30; 30; 30
Spikes, screw, iron or steel, coated or not.	15; 25; 25; 30
Spinal braces, n.o.p.	Free
Spinning machinery for (see machinery for carding)	Free; 5; 5; 10
Spirit levels.	2½; 15; 25; 30
Spirit, palm (see alcohol, ethyl), per proof gal. (See Packages)	\$5.00; \$10.00; \$10.00; \$10.00
potato (see alcohol, ethyl), per proof gal. (see Packages)	\$5.00; \$10.00; \$10.00; \$10.00
Spirit, pyroxylic (see alcohol, ethyl), per proof gal. (see Packages)	\$5.00; \$10.00; \$10.00; \$10.00
Spirits—	
Alcoholic perfumes and perfumed spirits, bay rum, cologne and lavender waters, lotions, hair, tooth and skin washes, and other toilet preparations containing spirits of any kind:—	
(a) when in bottles or flasks containing not more than four ounces each.	30; 45; 90; 90
Ex alcoholic perfumes:—	
(a) when in bottles or flasks containing not more than four ounces each.	30; —; —
(b) when in bottles, flasks or other packages, containing more than four ounces each, per gallon.	\$5.00; \$5.00; \$5.00; \$5.00
and —, 30; 40; 40	
Under South Africa Agreement; British Preferential rates.	\$5.00
rum per gallon of the strength of proof	\$4.50; \$6.00; \$10.00; \$10.00
and in addition under all tariffs	\$7.00 gal.
varnishes and lacquers, per gal.	75c.; 85c.; \$1.25; \$1.25
wood (see alcohol, ethyl), per proof gal. (see Packages)	\$5.00; \$10.00; \$10.00; \$10.00
Spirits and strong waters of any kind, mixed with any ingredient or ingredients, and being or known or designated as essences, extracts, or ethereal and spirituous fruit essences, n.o.p., per gal.	\$3.00; \$5.00; \$10.00; \$10.00
and 30%; 30%; 30%; 30%	
Spirits, and strong water of any kind, mixed with an ingredient or ingredients, as being known or designated as anodynes, elixirs, tinctures or medicines n.o.p., per gallon	\$3.00 and 30c.; 30c.; 30c.; 30c.
columbian, per gal.	\$5.00; \$10.00; \$10.00; \$10.00
methylated (see alcohol, ethyl), per proof gallon	\$5.00; \$10.00; \$10.00; \$10.00
of ammonia, aromatic, per gallon	\$3.00 and 30c.; 30c.; 30c.; 30c.
of ginger wine, containing not more than 40% of proof spirits per gal.	80c.; 80c.; 80c.; 80c.
of ginger wine, containing over 40% of proof spirits, per gal.	5.00; 10.00; 10.00; 10.00
of nitre, sweet, per gallon	\$3.00 and 30; 30; 30; 30
of turpentine.	Free
of wine, n.o.p. (see alcohol, ethyl), per proof gallon	\$5.00; \$10.00; \$10.00; \$10.00
paint and colours ground in, per gallon	75c.; 85c.; \$1.25; \$1.25
Whiskey, per gallon of the strength of proof.	—; \$6.00; —; —
and in addition \$7.00 gal.	
Spirituous liquors, n.o.p. (see alcohol, ethyl), per proof gallon	\$5.00; \$10.00; \$10.00; \$10.00
and in addition \$7.00 gal.	
Brandy, South African and Australian Treaty per proof gallon	\$3.00
and in addition \$7.00 gal.	
Cognac Brandy and Armagnac Brandy entitled to registration under the provisions of Article 11 of the Canada-France Trade and in addition \$7.00 gal.	
Agreement, per gal.	—; \$4.00; —; —
Liqueurs, per proof gal.	—; \$4.50; —; —
and in addition \$7.00 gal.	
Splints, surgical.	Free
wood.	17½; 20; 22½; 25
Split leather, dressed to imitate box calf, box kid, and such like leathers, known as upper or side leathers, when imported by manufacturers of	
boots and shoes, for use exclusively in lining boots and shoes in their own factories	Free; 15; 15; 15
Spokes—felloes and hubs, wood finished.	17½; 20; 22½; 25
Spokes, hickory or oak, not further manufactured than rough turned, and not tenoned, mitred or sized.	Free
Spokeshaves.	10; 27½; 35; 35
Sponges of marine production, Free	15; 17½; 17½
rubber (see rubber, ma'f's. of)	15; 22½; 25; 27½
Spoons, iron.	15; 25; 30; 35
of Sterling Silver.	30; 27½; 37½; 45
silver plated.	15; 25; 30; 35
tea and table, tinned.	15; 25; 30; 35
Sorats (see fish).	
Sprayer, hand or power, for farm purposes.	Free
Spraying and dusting machines, including hand sprayers for other purposes.	Free
(No S.T. also on articles used in m'f'g of same.)	
Spraying preparations or chemicals, non-alcoholic when in packages not exceeding 3 lbs. each gross weight.	5; 20; 25; 25
otherwise.	Free; 7½; 7½; 15
Spreaders, manure.	Free
Spring mattresses and other.	20; 27½; 27½; 30
Springs, of iron or steel:	
(a) For the running and draft gear of railway vehicles, including locomotives and tenders.	20; 27½; 27½; 30
(b) For the running gear of other vehicles.	22½; 27½; 30; 35
for surgical trusses (see steel springs)	Free
clock, steel for (see steel)	
furniture.	20; 27½; 27½; 30
Sprinklers for fire protection.	Free; 30; 30; 35
garden and lawn.	10; 25; 27½; 35
Spurs and stiltis, used in the manufacture of earthenware.	Free
Sputum cups, paper pocket and refills	Free; 17½; 17½; 20
Squares, carpenters', of any material.	Free; 10; 10; 15
Squid.	Free
Squills root, crude.	Free
ground.	Free; 17½; 25; 25
Stair pads.	15; 22½; 22½; 25
Stampings of metal, or assemblies thereof, for use in the manufacture of bathtubs.	Free; 10; 10; 25
Stamps, dating, nickel plated.	17½; 22½; 33½; 45
Starch and all preparations having the qualities of starch, the weight of the package to be included in the weight for duty per lb.	1c.; 1c.; 1½c.; 2c.
Starch and flour of sago, cassava, or rice 1¼c., rice meal, rice feed, rice polish, rice bran, rice shorts per lb.	¾c.; 1c.; 1¼c.; 1½c.
Starch, combinations or preparations of starch without admixture of foreign material n.o.p. per lb.	¾c.; 1c.; 1c.; 1½c.
Starch, combinations or preparations of starch, with admixture of foreign materials, n.o.p. which, when mixed with cold water, do not form an adhesive paste, per lb.	1c.; 2c.; 2c.; 2½c.
Starch, potato and potato flour, per lb.	1c.; 1½c.; 2c.; 2c.
When in packages weighing two pounds each, or less, the weight of such packages to be included in the weight for duty.	
Starch sizing, the weight of packages included in weight for duty.	1c.; 2c.; 2c.; 2½c.
Starch wheat—weight of package included in weight for duty.	1c.; 2c.; 2c.; 2½c.
Statues, Alabaster.	20; 17½; 27½; 30
Statues and statuettes, of other materials n.o.p.	17½; 17½; 27½; 30
Statues and statuettes of porcelain and earthenware.	Free; 17½; 27½; 30
Stave bolts, n.o.p.	Free
bolts in the rough of poplar.	15; 17½; 17½; 20
Stave sawing machines when imported for producing lumber in the form of staves in the rough.	10; 15; 15; 20
Stave saws, cylinder, wheel type stave joiners, crozing and champhering machinery, and complete parts.	10; 15; 15; 20

For explanation of rates, restricted imports and Geneva agreements, see pages 665-672.

Staves and headings of wood, finished or unfinished, for use in the manufacture of tight barrels or kegs. Free

Staves, rough, of oak, listed and jointed only. Free

finished. 17½; 20; 22½; 25

Staves of wood, n.o.p., not less than ¾ of an inch in thickness, further manufactured than sawn or split but not further manufactured than listed. 10; 12½; 12½; 15

Staves, of wood other than oak or poplar, listed or jointed, but not bevelled. 17½; 20; 22½; 25

Stays and corsets, wholly of cotton. 25; 30; 35

General Rate, per lb. 4c.

Stays and corsets of vegetable fibre, not containing silk, artificial silk or wool. 25; 30; 35

and per lb. —; —; 1½c.; 4c.

Stays and corsets, wholly or in part of silk. 27½; 30; 30; 45

and per oz. —; —; 7c.; 7c

Stays, dress, flat wire for (see steel wire)

Steam and hot water boilers n.o.p. 15; 25; 25; 30

Steam gauges, brass. 20; 20; 25; 30

Steam gauges, iron or steel. 10; 25; 27½; 35

Steam hammers, iron or steel. 10; 25; 27½; 35

Steam turbine engines, when for equipment of ships or vessels of a class or kind not made in Canada. Free

Stearic acid, n.o.p. Free; 17½; 17½; 20

Stearic acid, when imported by manufacturers of candles and crayons for use only in their own factories in the manufacture of candles and crayons. Free

Stearine, animal, of all kinds, n.o.p., per lb. 1½c.; 1½c.; 1½c.; 2c.

From New Zealand. Free

Steel (see also iron and steel).

Steel or iron angles, beams, channels, columns, girders, joists, tees, zebs, and other shapes or sections, not punched, drilled or further manufactured than hot rolled, n.o.p.; piling of iron or steel, not punched or drilled, including interlocking sections, if any, used therewith, n.o.p., per ton. \$4.00; \$7.00; \$7.00; \$7.00

Steel angles, for vessels (see masts). Free

Steel annular ball bearings and parts thereof, when imported for use only as original equipment in the manufacture of goods enumerated in tariff items 438a and 424, under regulations prescribed by the Minister Free

Steel axels, axel bars and blanks, and parts thereof

(a) For railway vehicles and locomotives and tenders. 7½; 22½; 27½; 30

(b) For other vehicles, n.o.p. 22½; 22½; 30; 35

(c) n.o.p. 20; 22½; 27½; 30

Steel ball and roller bearings. Free; 17½; 27½; 35

Steel balls and rollers. Free; 17½; 7½; 10

Steel balls for gas buoys, not less than 3 inches in diameter. Free

bowls for cream separators. Free

bridges or parts. 20; 35; 35; 40

buckles, n.o.p. (not jewellery). 15; 27½; 27½; 30

caps for whips (see reeds). Free

columns, not further manufactured than hot rolled, n.o.p., per ton. \$4.00; \$7.00; \$7.00; \$7.00

crushed (polishing). Free

for saws and straw cutters. Free

forks, table, rough. 5; 7½; 7½; 10

girders, not further manufactured than hot rolled, n.o.p., per ton. \$4.00; \$7.00; \$7.00; \$7.00

heads for gas buoys. Free

Steel hinges, T and strap and hinge blanks, per 100 lbs. 75c.

and 5; 27½-10%; 27½; 30

hot rolled strip of iron or steel with rolled or mill edge, of a class or kind not made in Canada, when imported for use in the importer's own factory, in the manufacture of the goods enumerated in tariff items 424 and 438a, or in the manufacture of parts thereof, per ton. Free; Free; Free; \$8.00

Steel Blooms, cogged ingots, slabs, billets, sheet bars of iron or steel, by whatever process made, n.o.p. per ton. \$2.50; \$4.00; \$4.50; \$4.50

key, ¼ inch square, cold drawn. 17½; 27½; 27½; 30

knees for vessels (see masts). Free

Steel knife blades in the rough. Free; 7½; 7½; 10

machinery, n.o.p., and parts. 10; 25; 27½; 35

of a class or kind not made in Canada, and complete parts. Free; 10; 27½; 35

manufactures, n.o.p. 10; 25; 27½; 35

manufactures not made in Canada, for vessels. Free

nails, cut, per 100 lbs. 30c.; 45c.; 45c.; 50c.

nail rods, Swedish, for horseshoe nails (see iron and steel).

nuts and nut blanks, per 100 lbs. 25c. 50c. 50c. 75c.

and 7½; 17½; 20; 25

Steel used in the manufacturing of rifles for the Government of Canada. Free

Steel patterns, not being models. 20; 27½; 27½; 30

pipe, fittings for, iron or steel. 20; 22½; 27½; 30

plates, engravers' polished. Free; 15; 15; 20

plates, for vessels (see masts). Free

plates, for boilers, etc. (see iron and steel).

ribs for umbrellas, etc. (see ribs). Free; 20; 5; 20

rivets, iron or steel. 7½; 17½; 20; 25

and per lb. ¼c.; ¼c.; ¼c.; ¼c.

Steel rods for manufacturing wire. \$2.25; \$5.00; \$5.00; \$5.00

Steel, rolled, for saws and for saw cutters, not tempered or ground nor further manufactured than cut to shape, without indented edges. Free

Thesame when tempered or ground. Free; 10; 10; 12½

scrap from vessels wrecked in Canadian waters (see scrap). Free

scrap, wrought refuse (see scrap), per ton. Free

screws, n.o.p. (see screws)

Steel wire cloth. 25; 30; 35; 35

wire, crucible, cast, for mattresses, cushions, etc. Free; 5; 5; 7½

wire, flat or woven flat, including steel strip in the coil, coated or not, .064 inch in thickness or thinner, with tolerance not to exceed .002 inch, when imported by manufacturers of corset clasps steels, wires and dress stays for use exclusively in the manufacture of such articles in their own factories. Free; 5; 5; 5

wire for boots and shoes (see wire). Free

Steel wire, valued at not less than 2½c. per lb., when imported by manufacturers of rope for use exclusively in the manufacture of rope; and also wire rope for use exclusively for rigging of ships and vessels, under regulations by the Minister of National Revenue. Free; 5; 5; 7½

Steel wire fencing, woven or welded wire, of iron or steel from wire not more than .144 inch and not less than .080 inches in diameter with the tolerance not to exceed .004 inch, wire fencing of iron or steel coated or not, n.o.p. Free; 10; 10; 10

wool. Free; 15; 15; 20

Steel woven or welded wire fencing, of iron or steel, coated or not, n.o.p.; wire cloth or wire netting, of iron or steel, coated or not. 20; 25; 35; 35

Steeles, corset. 15; 27½; 27½; 30

corset: sheets, hoop, band, or strip, for the manufacture of corset steel cloak springs and shoe shanks, when imported by manufacturers of such articles for exclusive use in the manufacture thereof in their own factories. Free; free; free; 5

Stem seeds, crude drugs (see drugs). Free

Stereopticons, etc., for scientific use, and value not less than \$50. Free; Free; Free; Free

Stereotypes, electrotypes and celluloids, for almanacs, calendars, illustrated pamphlets, newspapers or other advertisements, n.o.p., and matrices or copper shells for such stereotypes, electrotypes and celluloids, per sq. inch. 1c.; 1½c.; 1½c.; 1½c.

Stereotypes, electrotypes, celluloids and bases for the same, composed wholly or in part of metal or celluloid, n.o.p., and copper shells for such stereotypes, electrotypes, and celluloids, per sq. inch. ¼c.; ¼c.; ¼c.; ¼c.

Stereotype matrices for stereotypes, electrotypes and celluloids described in the above item, per sq. inch. Free; ¼c.; ¼c.; ¼c.

Stereotypes, electrotypes and celluloids for books and bases and matrices and copper shells for the same, whether composed wholly or in

part of metal or celluloid, positive and negative films of periodical publications regularly issued at stated intervals as frequently as, at least four times a year, not including catalogues. Free

Sterilizers (metal) for hospitals (no S.T.) Free

Stethoscopes (metal) (no S.T.) Free

Stick lac Free; 10; 15

Sticks for umbrellas, etc. Free; 5; 20

Stilts and spurs for use in the manufacture of earthenware. Free

Stirrups, wood Free

Stockinettes for the manufacture of rubber boots and shoes, when imported by manufacturers of rubber boots and shoes for use exclusively in the manufacture of such articles in their own factories 10; 20; 25

Stockings and socks, n.o.p. 20; 20; 35

and per doz. pairs 75c; \$1.35; \$1.50

chief part by weight of wool. 20; 27½; 32½; 35

and per doz. 30c; \$1.20; \$1.35; \$1.50

Stone, building, other than marble or granite, sawn on more than two sides but not sawn on more than four sides, per one hundred pounds 10c; 20c; 25c.

From New Zealand. Free

building, other than marble or granite, planed, turned, cut or further manufactured than sawn on four sides, per one hundred pounds 30c; 45c; 45c; 50c.

From New Zealand. Free

building, not hammered, sawn or chiselled 10; 12½; 12½; 20

From New Zealand, other than marble or granite. Free

chalk, China, cliff, or Cornwall, ground or unground. Free

crude, lime. Free

crushed 15; 20; 25 25

manufactures of, n.o.p. 20; 30; 30; 35

n.o.p. (see marble or granite)

marble, not further manufactured than sawn when imported by manufacturers of tomb-stones to be used exclusively in the manufacture of such articles in their own factory Free; 10; 15; 20

marble, sawn and sand rubbed, not polished —; 10; —

granite, sawn; paving blocks of stone; flag-stone and building stone, other than marble or granite, sawn on not more than two sides Free; 15; 20; 35

From New Zealand, building stone other than marble or granite. Free

ornamental or decorative marble (not including chips), unicolour or variegated, of colours and/or texture not produced in Canada, rough hammered, sawn, sand rubbed, chiselled or polished, with or without design thereon, when specially imported and used for interior work in churches Free, Free, Free; 35

paving blocks Free; 20; 35

pumice and lava, not further manufactured than ground Free

refuse, not sawn, hammered or chiselled nor fit for flagstone, building stone or paving Free

rotten, prepared for polishing, 12½; 22½; 25; 27½

tiles or blocks for mosaic flooring 15; 27½; 27½; 30

Stones, burr, rough, for binding into mill stones (see burr-stones) Free

carbunculum. 10; 20; 25; 30

curling and handles therefor Free; 7½; 7½; 10

ground flint Free

lithographic, engraved. 20; 30; 30; 35

lithographic not engraved Free; 17½; 17½; 20

precious, and imitations thereof, not mounted or set; and pearls and imitations thereof, pierced, split, strung or not, but not set or mounted (see diamonds) 7½; 10 10; 10

Stoneware, brown or coloured. 17½; 25; 30; 35

demijohns, churns, or crocks. 17½; 20; 30; 35

Stones, military Imperial (Gov't) (see arms) Free

Stout, imported in bulk (see ale), per gal (see Schedule, page 663) 25c 35c 35c; 35c

And in addition thereto under all tariffs—30c, gal.

Stout, imported in bottle (see ale), per gal. (see Schedule, page 663) 15c 50c 50c; 50c.

And in addition thereto under all tariffs—30c gal.

Stoves of all kinds, n.o.p. 15; 22½; 25; 30

lining, clay 7½; 20; 20; 22½

Stoves and ranges heated by electricity 15; 22½; 25; 30

Stove polish. 12½; 17½; 25; 27½

Stove polish, if plumbago. 15; 22½; 22½; 25

Stove supplies, nickel plated. 17½; 22½; 33½; 45

thermometers. 15; 25; 25; 30

Stove trimmings and parts of stoves, n.e.s., according to material.

Stove urns of metal, and dovetails, chaplets and hinge tubes of tin for use in the manufacture of stoves. according to material

Straw braids, of a class or kind not made in Canada, whether woven, knitted or plaited, not exceeding four inches in width, imported for use exclusively in the manufacture of hat bodies or shapes, but not for use in the ornamentation or trimming of such bodies or shapes. Free

Straw carpets. 15; 22½; 22½; 25

Straw hats. 22½; 30; 30; 35

and per doz. 75c; \$1.50; \$1.50; \$1.50

Straw per ton (no S.T.) Free; 50c; \$1.75; \$2.00

manufactures of. 15; 20; 25; 25

Straw pulp. Free; Free; 22½; 25

Strawberries in their natural state see fruits, fresh.

Strawboard, not pasted or coated. 15; 22½; 25; 35

Street car trailers and trucks. 15; 27½; 27½; 30

Street cars, electric motor. Free 30; 30; 35

Street or road rollers. Free; 30; 30; 35

Street sprinklers, with metal tanks. 10; 25; 27½; 35

with wood tanks. 17½; 20; 22½; 25

Street washing machines. 10; 25; 27½; 35

Strength testing machines of all kinds. 10; 20; 30; 35

Stretchers, curtain 15; 27½; 37½; 45

Strip fencing, buckthorn (see steel)

fencing, wire, etc., for manufacture of (see steel)

Structural work (iron or steel), columns, shapes or sections, drilled, punched or in any further stage of manufacture than as rolled or cast, n.o.p. 20; 35; 35; 40

for beet root sugar (see machinery) Free

Strychnine. Free; 17½; 25; 25

Stuff, rough, n.o.p. 12½; 20; 20; 22½

Struffing oil (soap) 20; 25; 32½; 87½

Stumping machines and complete parts. Free

Sub-acetate of copper, dry (verdigris) Free

Subsalar 15; 20; 25; 25

Suet, beef, refined. Free; 17½; 17½; 20

New Zealand and Australian Treaty. Free

beef, shredded. 15; 20; 25; 25

SUGAR

All sugar above number sixteen Dutch standard in colour, and all refined sugars of whatever kinds, grades or standards, not covered by tariff item No 135, and sugar syrups testing over fifty-six degrees of polarization when not exceeding eighty-eight degrees of polarization per 100 lbs.

When exc'd'g	Not exc'd'g	British Prefer	Inter- mediate	General
Degrees	Degrees			
88	88	83 c.	\$1.50	\$1.50
88	89	85 c.	\$1.53	\$1.53
89	90	87 c.	\$1.55	\$1.55
90	91	89 c.	\$1.58	\$1.58
91	92	91 c.	\$1.62	\$1.62
92	93	93 c.	\$1.65	\$1.65
93	94	95 c.	\$1.68	\$1.68
94	95	97 c.	\$1.70	\$1.70
95	96	99 c.	\$1.74	\$1.74
96	97	\$1.01	\$1.77	\$1.77
97	98	\$1.03	\$1.80	\$1.80
98	99	\$1.09	\$1.89	\$1.89
99		\$1.09	\$1.89	\$1.89

No Sales Tax on Sugar
(see p. 668 W.I. Trade Agreement)

For explanation of rates, restricted imports and Geneva agreements, see pages 665-672.

Provided that refined sugar shall be entitled to entry under the British Preferential Tariff upon evidence satisfactory to the Minister of Customs and Excise, that such refined sugar has been manufactured wholly from raw sugar produced in the British colonies and possessions, and not otherwise.

Provided further that sugar imported under this item shall not be subject to special duty.

Sugar above number sixteen Dutch Standard in colour, sugar, n.o.p., not above sixteen Dutch Standard in colour, sugar drainings or pumpings drained in transit, melado or concentrated melado, tank bottoms, sugar concrete, and molasses testing over fifty-six degrees, when not exceeding seventy-six degrees of polarization per 100 lbs.

When exc'd'g	Not exc'd'g	British Prefer.	Inter- mediate	General
Degrees	Degrees			
56	76	20.627 c.	70.851 c.	70.851 c.
76	77	20.647 c.	73.213 c.	73.213 c.
77	78	20.667 c.	75.574 c.	75.574 c.
78	79	20.687 c.	77.936 c.	77.936 c.
79	80	20.707 c.	80.298 c.	80.298 c.
80	81	20.727 c.	82.659 c.	82.659 c.
81	82	20.747 c.	85.021 c.	85.021 c.
82	83	20.767 c.	87.383 c.	87.383 c.
83	84	20.857 c.	90.040 c.	90.040 c.
84	85	20.947 c.	92.697 c.	92.697 c.
85	86	21.036 c.	95.353 c.	95.353 c.
86	87	21.126 c.	98.010 c.	98.010 c.
87	88	21.512 c.	\$1.00963	\$1.00963
88	89	21.897 c.	\$1.03915	\$1.03915
89	90	22.872 c.	\$1.07457	\$1.07457
90	91	23.848 c.	\$1.11000	\$1.11000
91	92	24.823 c.	\$1.14542	\$1.14542
92	93	25.799 c.	\$1.18085	\$1.18085
93	94	26.762 c.	\$1.21627	\$1.21627
94	95	27.737 c.	\$1.25170	\$1.25170
95	96	28.712 c.	\$1.28712	\$1.28712
96	97	29.688 c.	\$1.32255	\$1.32255
97	98	30.664 c.	\$1.35798	\$1.35798
98	..	35.606 c.	\$1.47606	\$1.47606

(No Sales Tax on Sugar.)

Invert sugar and syrups, the product of the sugar cane or beet, and all imitations thereof or substitutes, not including molasses nor syrups in containers of such size that the gross weight of container and contents does not exceed 60 lbs. when the total of reducing sugar after inversion is equivalent to more than 56% but not more than 65% of invert sugar, per 100 lbs. 68c.; \$1.23; \$1.23; \$1.23

When the total of reducing sugar after inversion is equivalent to more than 65%, but not more than 70% of invert sugar, per 100 lbs. 74c.; \$1.33; \$1.33; \$1.33

When the total of reducing sugar after inversion is equivalent to more than 70% of invert sugar per 100 lbs. .83c.; \$1.50; \$1.50; \$1.50

Sugar candy and confectionery, n.o.p., including sweetened gums, candied peel, candied popcorn, candied fruits, candied nuts, flavoring powders, custard powders, jelly powders, sweetmeats, sweetened breads, cakes, pies, puddings, and all other confections containing sugar, the weight of the wrappings and cartons to be included in the weight for duty per lb.

and 15c.; 25c.; 35c.; 35c.

Sugar cane, shredded 12½c.; 17½c.; 17½c.; 17½c.

South Africa British Preferential

Sugar, glucose or grape sugar, glucose syrups and corn syrups, or any syrups containing any admixture thereof, per lb. ¼c.; 1½c.; 1½c.; 1½c.

South Africa British Preferential

maple 15c.; 17½c.; 17½c.; 20

Sugar of lead, not ground Free; 10; 10; 10

Subsals, unsweetened 15; 20; 25; 25

Sulphate of alumina (alum cake) Free; 15; 15; 15

ammonia Free

copper (blue vitriol) Free; 10; 10; 10
of copper, dehydrated, for agricultural or spraying purposes Free
iron (copperas) Free; 10; 10; 10
of lead, basic Free; 17½c.; 25; 25
lime (crude gypsum) Free
nicotine, liquid, spraying (no S.T.) Free
potash, n.o.p. Free; 17½c.; 25; 25
soda, crude (salt cake) per lb.

15c.; 3/5c.; 3/5c.; 3/5c.

zinc Free; 20; 20; 20

Sulphide of mercury Free; 17½c.; 25; 25

Sulpho-thio-phosphoric, compounds, for use in the concentrating of ores, metals and minerals Free

Sulphur and brimstone, n.o.p. Free; 17½c.; 25; 25

Sulphur, crude, or in roll or flour Free

Sulphur, soluble (liquid) 15; 20; 25; 25

Sulphuret of antimony Free; 17½c.; 25; 25

Sulphuric acid, platinum articles for manufacturing of, when imported by manufacturers for use exclusively in their own factories Free

ether chloroform, n.o.p.; preparations of vinyl ether for anaesthetic purposes Free; 20; 25; 25

Chemicals, when of a kind not produced in Canada, which were on August 20th, 1932

dutiable at rates of 15; 25; 25 = Item 711

Free; 15; 25; 25

Summer residents' effects, see settlers' effects.

Sunday School lesson pictures (no S.T.) Free

Sun heaters, aluminum 20; 22½c.; 30

Sunshades of all kinds and materials 22½c.; 25; 30; 35

Sunshade sticks, bamboo reeds for (see cane) Free

sticks, or handles, n.o.p. Free; 20; 25; 20

Surgical dressings, antiseptic 10; 20; 25; 35

Surgical and dental instruments of any material; surgical needles; X-ray apparatus; microscopes valued at not less than 50 dollars each, retail; complete parts of all the foregoing Free

Surgical operating tables for public hospitals Free

Surgical suction apparatus including motive power; prepared surgical sutures; ethylene; operating room lights designed to minimize shadow, not including bulbs; all the foregoing of a class or kind not made in Canada, and complete parts thereof, for the use of any public hospital under regulations prescribed by the Minister Free

Surgical sutures and wire specially designed for the manufacture of such sutures when for use in public hospitals Free

Surgical trusses—springs of iron or steel when imported by manufacturers of surgical trusses for use exclusively in the manufacture of surgical trusses, in their own factories under regulation of the Minister Free

Surgical vibrators, inhalers and splints Free

All above surgical apparatus no Sales Tax

Syringes for use in choirs 12½c.; 10; 17½c.; 20

Suspenders and braces, and finished parts 15; 22½c.; 30; 35

Suspenders, unfinished leather parts 20; 25; 35; 35

Suspensory bandages, bag or sack attached 10; 20; 25; 35

Swansdown Trimming 15; 20; 25; 25

Sweepers, carpet 20; 27½c.; 27½c.; 30

Sweepings gold and silver Free

Sweetmeats, per lb. ¼c. and 15; 30; 35; 35

Sweet spirits of nitre \$3.00 per gallon and 30; 30; 30; 30

Swine for improvement of stock (see page 766) Free

Swine, n.o.p., live, per lb. Free; 3c.; 14c.; 3c.

Switches for railways 15; 32½c.; 25; 30

Switch boards, electric 15; 22½c.; 25; 30

Swivels, plated or not, for fishing tackle Free; 20; 25; 30

Swords 10; 22½c.; 27½c.; 30

Syringes, exploring (metal) Free

Syringes, hypodermic Free

Syringes, all other according to material

Syrup, cereal (grain molasses) per lb. 5c.; 5c.; 10c.

and 25; 30; 30; 35

fruit, n.o.p. 15; 20; 25; 25

Syrup, glucose and corn syrup ¼c.; 1½c.; 1½c.; 1½c.

malt 25; 30; 30; 35

and per lb. Free; 5c.; 5c.; 10c.
 South Africa. British Preferential
 maple. 15; 17½; 17½; 20
 medicinal, n.o.p. (see medicinal preparations)
 Syrup and molasses of all kinds, the product of
 the sugar-cane or beet, n.o.p., and all imi-
 tations thereof or substitutes thereof, per
 100 lbs. 35c.; 45c.; 45c.; 50c.

T

Table cloths of cotton, n.o.p. 25; 25; 30; 35
 General Rate per lb. 4c.
 Table cloths, of crash, with colored borders, in
 the web, wholly of flax or hemp. 15; 30; 30; 35
 and per lb. 3c; 3½c; 3½c; 4c

Table cloths of crash, with colored borders,
 wholly or in part of flax or hemp, not to con-
 tain silk, synthetic textile fibres or filaments
 nor wool. 15; 30; 30; 35
 and per lb. 3c; 3½c; 3½c; 4c

Table cloths of linen, n.o.p. Free; 30; 30; 35
 per lb. —; 3½c.; 3½c.; 4c.

covers, woollen. 30; 40; 40; 40
 and per lb. —; 32½c.; 32½c.; 35c.

Table oil cloths. 25; 30; 32½; 35
 General Rate, per lb. 4c.
 forks, of iron or steel in the rough, not handled,
 filed, ground or otherwise manufactured

Free; 7½; 7½; 10
 knives and forks, plated or not. 15; 25; 30; 35
 Tables, bagatelle, and other game tables.

17½; 22½; 30; 35

Tables, billiard, cues, balls, cue racks and cue
 tips. 17½; 30; 30; 35

Tables, surgical, operating, for public hospitals. Free

Table, slime for gold mining. Free

Tables, surgical, for private practice.

according to material

Tablets for school of blind (see typewriters) Free

of bronze for grave stones. 20; 20; 25; 30

Tablets, celluloid memo. 10; 27½; 27½; 40

Tableware, decanters and machine made tum-
 blers of glass, not cut nor decorated, n.o.p.

15; 27½; 30; 32½

Tableware, opal glassware, cut glassware and
 illuminating glassware, n.o.p. 10; 25; 30; 32½

Tableware of china, porcelain, white granite or
 iron stone. Free; 25; 35; 35

Tacks, brass and copper. 20; 20; 25; 30

of all kinds, n.o.p. 15; 30; 30; 30

thumb, plain brass or steel or with celluloid
 heads. 17½; 30; 27½; 30

per lb. —; 10c.; 10c.; 10c.

Tags or fertilizer analysis. Shipping tags having
 the name and address of the manufacturer and
 not having the fertilizer analysis printed
 thereon are not entitled to entry under 663b.

Tags, shipping, price and other. 17½; 22½; 32½; 35

Tagging metal, plain, japanned or coated, in
 coils, not over one and a half inch in width,
 when imported by manufacturers of shoe and
 corset laces for use exclusively in the manu-
 facture of such articles in their own factories

Free; Free; Free; 5

Tailings, wax. 15; 20; 25; 25

Tailors' Fashion Plates, when imported in single
 copies in sheet form with magazines or period-
 ical trade journals. Free

n.o.p. (not advertising) 12½; 20; 22½; 22½

Tailors' hollands of linen. Free; 30; 30; 35

and per lb. —; 3½c.; 3½c.; 4c.

Tails, fur in the raw state. Free

Fur, manufactured or sewn in a long strip.

15; 30; 30; 35

Talc and soapstone, ground only. 15; 20; 25; 25

Tallow. Free; 17½; 17½; 20

From Australia and New Zealand. Free

Tallow, animal stearine, n.o.p. per lb.,

1½c.; 1½c.; 1½c.; 2c.

From Australia and New Zealand. Free

Tampico fibre (istle). Free

Tan bark (no S.T. when sold by original settler). Free

Tangerine oranges, per cubic ft. Free; Free; Free; 35c

Under South African, Australian, and South-
 ern Rhodesia. Free

Tanglefoot, fly ribbon. 20; 27½; 32½; 35

Tank bottoms, sugar (see sugar, n.o.p.)

Tanks, steel or iron. 10; 25; 27½; 35

Tankage from New Zealand. Free

Tanners' scrap leather. 5; 17½-10%; 17½; 20

Tannic acid. Free

Tanning articles, etc. (see dyeing articles). Free

prepared compounds of two or more acids or
 salts, soluble in water. Free; 10; 10; 10

Tanning, books on. Free

Tape cotton, white, n.o.p. 25; 27½; 27½; 30

Tape lines, metal. 15; 22½; 25; 30

Tape lines, of any material except metal.

15; 22½; 25; 30

Tape or other textile, India-rubbered, flocked or
 coated, n.o.p. According to material

rubber (see rubber manufactures)

15; 22½; 25; 27½

Tapes and braided cords, ladder, when imported
 for use exclusively in the manufacture of
 Venetian blinds. Free; —; —; —

Tapers. 15; 22½; 22½; 25

Tapioca. 12½; 17½; 25; 27½

Tapioca flour, per lb. (no S.T.) ¼c.; 1¼c.; 1¼c.; 1¼

Tapioca flour for use as glue. 10; 35; 35; 35

Tar, coal, crude, in packages of not less than
 15 gallons. Free

Tar dyes, coal, soluble in water and packages
 not less than one lb. Free; 10; 10; 10

Tar, other n.o.p. 15; 20; 25; 25

Taraxacum root, unground. Free

ground. 15; 20; 25; 25

Tarted paper. 15; 22½; 25; 35

Tartar emetic. Free

Tartaric acid crystals. Free; 10; 10; 10

powdered. 15; 20; 25; 25

Tassels, n.o.p. 17½; 22½; 32½; 35

Tea, imported direct from the country of growth
 and production or purchased in bond in the
 United Kingdom or in any British Posses-
 sion. per lb. 4c.; 8c.; 8c.; 8c.

When in packages weighing five pounds each,
 or less, the weight of such packages to be
 included in the weight for duty.

Provided, that tea shall be entitled to entry
 under the British Preferential Tariff upon
 evidence satisfactory to the Minister that
 such tea has been produced wholly in the
 British dominions, colonies or possessions,
 and not otherwise.

Tea, n.o.p., per lb. 4c.; 6c.; 10c.; 10c.

When imported in packages weighing five
 pounds, each, or less, the weight of such
 package to be included in the weight for
 duty.

Tea dust, sweepings or waste, when imported by
 manufacturers of caffeine, crude or refined,
 for use exclusively in the manufacture of
 caffeine, crude or refined, in their own fac-
 tories.

Provided, that tea dust, sweepings or waste
 shall be entitled to entry under this item
 upon evidence satisfactory to the Minister
 that such tea dust, sweepings or waste has
 been produced wholly in the British domi-
 nions, colonies or possessions, and not
 otherwise.

British Preferential. Free

lead. Free

packages (tin) (but see above). 15; 25; 27½; 30

Teasels. Free

Teat expander. Free

Tedders, hay. Free

Tees, golf, celluloid. 10; 25; 32½; 40

Teeth, artificial, not mounted and materials for
 use only in the manufacture thereof. Free

inserted, for circular saws. 10; 27½; 35; 35

Telegraph apparatus, electric, and parts

Free; 20; 25; 30

Telemeters. Free; 10-10%; 10; 15

Telephone and telegraph cables, n.o.p.

17½; 22½; 22½; 25

Telephone and telegraph cable covered with
 cotton, linen, silk or rubber. 20; 27½; 27½; 30

Telephone apparatus, electric; and parts	10; 22½; 25; 30
Telephone poles of wood	Free
Telescopes for colleges, not for resale	Free
Telescopes, n.o.p.	7½; 17½; 25; 30
Tennis balls, felt and rubber	20; 30; 30; 35
woven felt	20; 30; 30; 35
Tennis racquets	20; 30; 30; 35
Australian Treaty	10%
Tents, cotton	25; 30; 30; 35
and per lb. —; 1¼c.; 4c.	
silk (see silk manufactures)	27½; 30; 30; 45
and per oz. —; 7c.; 7c.	
canvas for, in the web, wholly of flax or hemp, or both, plain woven, not coloured, not further manufactured than impregnated with weather-proofing or preservative materials, suitable for manufacturing into tents, awnings, tarpaulins, hatch covers and similar articles, weighing not less than 18 ounces and not more than 26 ounces per sq. yd.	15; 30; 30; 35
and per pound	—; 3½c.; 3½c.; 4c
Terne plates, (see iron and steel)	
Terra cotta ornaments	20; 17½; 27½; 30
architectural of clay or cement	12½; 15; 15; 22½
and \$1.00 per ton General Rate	
Test lens sets for testing eyes	Free
Tetrathyl lead, compounds of, in which tetrathyl is the chief proportionate part by weight	Free; 5; 5; 10
Tetra chloride of carbon	Free; 17½; 25; 25
Tetra chloride of tin, when used in the weighing of silk in the silk industry	Free; 10; 10; 10
Tetramine	Free; 17½; 25; 25
Texasote, according to material	
Textile leather heads for whips (see reeds)	Free
Theatrical costumes, personal property, not for sale	Free
Theatrical Costumes, used, see page 773.	
Theatrical Scenery	12½; 20; 22½; 22½
(Duty may be refunded under regulations)	
Theobromine, crude and dimethyl sulphate	Free
Theodolites	Free; 10-10%; 10; 15
Thermometer charts, recording	22½; 22½; 32½; 35
Thermometers, clinical (No Sales Tax)	Free
Thermometers for stoves	15; 25; 25; 30
n.o.p.	2½; 15; 25; 30
Thermos bottles, in leather cases	15; 30; 40; 40
Thermos Bottles, a glass insert, painted, japanned or enamelled, but not plated to the extent of 50% of the exposed metal surfaces.	15; 27½; 30; 32½
Plated with nickel	17½; 22½; 33½; 45
Electro plated	17½; 22½; 33½; 45
Thorium nitrate	Free
Thread—cotton sewing thread, yarn and crochet, knitting, darning and embroidering yarn in hanks, when imported by manufacturers for use exclusively in their own factories in the manufacture or spooling of cotton sewing thread and crochet, knitting darning and embroidery cottons	7½; 10; 15; 20
Thread, cotton, sewing on spools, 250 yards on one spool	15; 20; 22½; 25
and per lb. —; 3c.; 3¼c.; 4c.	
Thread, cotton, all other, n.o.p.	15; 17½; 22½; 25
and per lb. —; 3c.; 3¼c.; 4c.	
linen n.o.p.	Free; 22½; 22½; 25
gilling, in balls, for fishing nets	Free
rubber, not covered	Free; 10; 10; 15
Thread, rubber covered with cotton	22½; 32½; 32½; 35
Thread, silk	15; 22½; 22½; 25
Thread, wax, cobblers	Free; 22½; 22½; 25
Threshing machine outfit (see engines), (see wind-stackers) (no S.T.)	Free
Thumbs for whips (see reeds)	Free
Thyme, sage and savory herbs	15; 20; 25; 25
Ticket punches, nickel plated	17½; 22½; 33½; 45
Tickets, price, celluloid	10; 25; 32½; 40
Tickets, whether lithographed or printed or partly printed, n.o.p.	17½; 22½; 32½; 35
Tie plates, railway, per ton \$5.00; \$7.00; \$7.00; \$8.00	
Ties, railway, (exempt from sales tax)	Free
Tile—pyrobar, made of gypsum	15; 20; 25; 25
Tiles, drain, not glazed, free of sales tax for agricultural purposes	Free; 17½; 17½; 20
earthenware or stone for mosaic flooring (including marble)	15; 20; 27½; 30
earthenware, n.o.p.	15; 25; 32½; 35
Tiles, earthenware, for roofing purposes	Free; 20; 32½; 35
Tiles from cork waste or granulated or ground cork	Free; 17½; 17½; 17½
Timber, or lumber of wood, not further manufactured than sawn or split, whether creosoted, vulcanized, or treated by any other preserving process, or not	Free
round, unmanufactured (no Sales Tax)	Free
Time recorders	15; 30; 30; 35
Duty not less, each	—; 40c.; 50c.; 50c
Time tables of foreign railways	Free; 5; 5; 5
for steamships	22½; 22½; 32½; 53
Timonox (white oxide of Antimony)	Free; 15; 15; 15
Timothy seed, per lb.	Free; 1c.; 2c.; 2c.
From New Zealand	Free
Tin cans for fresh milk or cream	15; 20; 27½; 30
Tin crystals	Free; 10; 10; 10
Tinctures, or medicines, alcoholic, n.o.p. per gal., \$3.00 and not	30; 30; 30; 30
Tinctures, n.o.p. (see medicinal preparations)	
Tin foil, embossed or imprinted	15; 25; 27½; 30
foil, paper backed	15; 20; 25; 25
printed	22½; 27½; 32½; 35
Tin foil labels, printed	22½; 27½; 32½; 35
in blocks, pigs, bars	Free; Free; Free; Free
Free manufactures of, n.o.p.	15; 20; 27½; 30
oxide of	Free; 15; 15; 15
bichloride of	Free; 10; 10; 10
Tin phosphor, in blocks, bars, plates, sheets and wire	5; 7½; 7½; 10
Tin plate bars, crop ends of, not having been in actual use, per ton	Free
sheet, japanned	15; 20; 27½; 30
solution	15; 20; 25; 25
strip waste and tin foil	Free
Tin plate, electrolytic, for use in Canadian manufactures	Free; 5; 5; 20
Tin plate, one quarter pound, electrolytic, for use in Canadian manufactures	Free; 5; 5; 20
Tin, in blocks, pigs or bars for use in Canadian manufactures	Free
Tin plate, n.o.p.	
Tin sheets, plates, hoop, band or strip, of iron or steel:	
(a) Coated with tin, of a class or kind not made in Canada, n.o.p.	Free; 15; 15; 15
(b) Coated with tin, n.o.p.	Free; 17½; 20; 20
(c) Coated with zinc, n.o.p.	7½; 17½; 20; 20
(d) Coated with metal or metals, n.o.p.	5; 10; 12½; 15
When of a class or kind not made in Canada from the United Kingdom	2½%
(e) Coated with paint, tar, asphaltum or otherwise coated, n.o.p.	5; 12½; 12½; 15
(f) Coated with vitreous enamel, n.o.p.	10; 20; 20; 25
(g) Corrugated, coated or not	10; 20; 20; 25
Tins containing lard	15; 20; 27½; 30
Tinsel cord, n.o.p.	22½; 22½; 32½; 35
Tinsel thread and tinsel wire for use in the manufacturing of braids, cords, tassels, ribbons or trimmings	5; 7½; 7½; 10
Tinware, japanned or not, and all manufactures of tin, n.o.p.	15; 20; 27½; 30
Tinware, kitchen holloware not painted, decorated or japanned	15; 25; 27½; 30
Tippets, fur	15; 25; 30; 35
Tips, cue	17½; 30; 30; 35
lava or other	15; 27½; 27½; 30
or whips (see reeds)	Free
Tire-Lac (paint)	17½; 25; 27½; 30
Tires bicycle, of rubber	22½; 25; 30; 35
bicycle not invoiced separately, complete parts of bicycles	20; 27½; 27½; 30
Tires, locomotive and car wheel, steel, in the rough	Free; 7½; 10; 10
finished	17½; 27½; 27½; 30
rubber, for vehicles of all kinds, fitted or not	22½; 25; 30; 35

For explanation of rates, restricted imports and Geneva agreements, see pages 665-672.

Tires, locomotive and car wheel of steel, wholly or partially machined.....10; 25; 27½; 35
 Tissue paper, wrapping.....17½; 25; 30; 35
 Tissue paper, n.o.p.....15; 22½; 22½; 25
 Toasters, electric, according to material
 Tobacco, cut per lb.....80c.; 80c.; 95c.; 95c.
 And in addition thereto (except on snuff) under all tariffs—15c. lb.

manufactured, and snuff, n.o.p. per lb.
 75c.; 90c.; 90c.; 90c.

And in addition thereto (except on snuff) under all tariffs—15c. lb.

Tobacco pipes of all kinds.....17½; 22½; 32½; 35
 pouches.....17½; 25; 32½; 35
 unmanufactured, for excise.....Free

Tobacco powder, denaturized.....17½; 20; 25; 25
 Tobacco, unmanufactured, for excise purposes under conditions of the Excise Act, subject to such regulations as may be prescribed by the Minister:

(a) Of the type commonly known as Turkish:
 (i) Unstemmed, per pound.....20c.; 30c.; 40c.; 40c.
 (ii) Stemmed, per pound.....30c.; 40c.; 60c.; 60c.

(b) n.o.p.:
 (i) Unstemmed, per pound.....40c.; 20c.; 40c.; 40c.
 (ii) Stemmed, per pound.....60c.; 30c.; 60c.; 60c.

New Zealand Treaty.....Free
 South Africa Agreement.....British Pref.

Provided that the duty under this item shall be levied on the basis of "Standard leaf tobacco" consisting of ten per centum of water and ninety per centum of solid matter.

Tobin bronze in rods and sheets.....5; 10; 10; 15
 Tocolith paste.....17½; 25; 27½; 30

Toilet articles of all kinds, including atomizers, brushes, buffers, button hooks, combs, cuticle knives, hair receivers, hand-mirrors, jewel boxes, manicure scissors, nail files, perfume bottles, puff jars, shoe horns, trays and tweezers, of which the manufactured component material of chief value is sterling silver
 17½; 30; 37½; 45

Toilet paper.....15; 22½; 22½; 25

Toilet preparations, alcoholic (see alcoholic perfumes), in 4-oz. bottles or less.....30; 90; 90
 Perfumes, alcoholic, in bottles or flasks containing not more than four oz.....30; —; —
 in over 4-oz., per gal, \$5.00 and.....30; 40; 40
 non-alcoholic, used for the hair, mouth or skin.....20; 25; 40; 40

vaseline, and similar preparations of petroleum.....15; 20; 22½; 25

Toilet or dressing combs, n.o.p., fancy combs, not being jewellery.....10; 25; 25; 27½
 but not less than per gross—; \$1.50; \$1.50; \$2.00

Tomato pulp, in bulk.....15; 22½; 27½; 30

Tomatoes, fresh, when imported by manufacturers of tomato products for use in the manufacture of such products in their own factories.
 Free; Free; Free; 30%
 but not less than 3c. lb.

Tomatoes, fresh.....Free; 10; 27½; 30

General and Intermediate Rates of duty shall not be less than 2c. per lb., weight of packages to be included.
 but not less than per lb.....—; 1½c.; —; —
 in cans, or other air-tight packages, weight package included in weight for duty, per lb.....Free; 2c.; 2c.; 3c.

Tomato plants.....15; 20; 25; 25

Tonics, n.o.p. (see medicinal preparations)

Tonquin beans, crude.....Free

Tool bags, n.o.p.....12½; 30; 40; 40

Tool boxes, according to material.

Tools of iron or steel, for use in machines, n.o.p., of a class or kind not made in Canada
 Free; 10; 27½; 35
 10; 27½; 27½; 30

Tools, loading.....10; 27½; 27½; 30

Tools for manufacturing rifles (see rifles, articles for)

Tools of trade, etc., settlers' (settlers' effects).....Free

Tools of trade in actual use at time of importation.....Free

Tools—Files and rasps.....Free; 25; 35; 35

Tools, hand, adzes, anvils, vices, cleavers, hatchets, saws, augers, bits, drills, screw-drivers, planes, spokeshaves, chisels, mallets,

metal wedges, wrenches, sledges, hammers, crowbars, cantdogs, and track tools, picks, mattocks and eyes or polls for the same
 10; 25; 35; 35

pneumatic, machine.....10; 25; 27½; 35
 of a class or kind not made in Canada.
 —; 10; —; —

Toothpicks, quill.....15; 20; 25; 25

Toothpicks, n.o.p., according to material.

Tooth powders and washes, non-alcoholic.
 15; 25; 40; 40

Topographical globes.....Free

Tops, chimney glazed or unglazed.....20; 25; 32½; 35

Tops, worsted, not further prepared than combed n.o.p.....Free

Torpedoes of all kinds.....Free; 22½; 22½; 25

Tortoise shells, unmanufactured.....Free

Tourist import permits, see page 771

Tourist literature printed and issued in U.S.A. by official organizations.....Free

Tourist outfits, see page 771.

Tow, unmanufactured.....Free

Tow, surgical dressing.....10; 20; 25; 35

Towelling, cotton in the web, bleached or mercerized, n.o.p.....20; 20; 22½; 27½
 and per lb. —; 3c.; 3½c.; 4c.

Towels of cotton, n.o.p.....25; 25; 30; 35
 General Rate per lb. 4c.

Towels of linen, n.o.p.....25; 30; 30; 35
 and per lb. 3c.; 3½c.; 3½c.; 4c.

Towels, sanitary.....10; 20; 25; 35

paper.....15; 22½; 22½; 25

Towels wholly of flax or hemp.....Free; 30; 30; 35
 and per lb. —; 3½c.; 3½c.; 4c.

Toys of metal, mechanical.....10; 30; 30; 40

Juvenile construction sets of metal, consisting of various stampings, punched, and connections therefor; parts of the foregoing
 (a) of metal.....Free; 25; 30; 40
 (b) of rubber.....Free; 20; 30; 40

Toys of all kinds, n.o.p.....10; 30; 30; 40

Tracing cloth of linen.....25; 30; 30; 35
 and per lb. —; —; 1½c.; 4c.

Traction attachments, designed to be combined with automobiles for use as farm tractors.....Free

Traction ditching machines (not being ploughs) and complete parts thereof for repairs.....Free

Traction engines and complete parts, n.o.p.
 Free; 15; 15; 25

Internal combustion traction engines and complete parts thereof.....Free

Tracts, religious (no sales tax).....Free

Tragacanth gum.....Free; 10; 10; 15

Tram, or thrown organzine, not coloured
 10; 12½; 12½; 15

Transfers, decalcomania.....12½; 20; 22½; 22½

Travellers' baggage (no S.T.) (see page 772).....Free

samples, see page 768.

vehicles (see p. 769)

Trawl twine in hanks or coil (fisheries).....Free

Trawls and trawling spoons.....Free; 20; 25; 30

Tray cloths, cotton, n.o.p.....25; 25; 30; 35
 General Rate per lb. 4c.

Tray cloths, linen, n.o.p.....25; 30; 30; 35
 and per lb. 3c.; 3½c.; 3½c.; 4c.

Trays, antimony, souvenir.....20; 27½; 27½; 30

Trays of pulp or pulpboard imported for use exclusively in the packaging of apples in their natural state.....Free; 7½; 7½; 35

Treenails.....Free

Trees, such as grown in a forest, n.o.p., and teasels (under regulations).....Free

Ex-Nut trees, including grafted stock, and buds and scions for grafting nut trees
 —; Free; —; —

fruit, for grafting (see florist stock).

fruit, each (see florist stock).

ornamental.....12½; 12½; 17½; 30

plants and shrubs, commonly known as nursery stock, n.o.p. (no S.T.)
 12½; 12½; 17½; 30

Tree seeds for re-forestation.....Free

Trimming, brass, for bedsteads (see iron tubing, etc.).....Free

jet, braid, cords, beaded, and gimp		
Trimming, swansdown.....	22½; 32½; 32½; 35	15; 20; 25; 25
Trinitrotoluol of ammonia, used in the manu- facturing of explosives.....	Free	Free
Troches, n.o.p. (see med. prep).....	17½; 20; 25; 25	
Trolley retrievers or catchers.....	10; 25; 27½; 35	
Trombones, brass.....	Free; 20; 30; 35	
Trophies of war, being arms, military stores, munitions of war and other articles, which are to be retained for use as bona fide trophies, under such regulations as the Minister may prescribe.....	Free	Free
Exempt from Sales Tax and Special Excise Tax.		
Provided that no article admitted under this item shall be sold or disposed of for use other than as a bona fide trophy without payment of duty.		
Provided further that any article before dispo- sal thereof may be reduced to scrap and valued and rated for duty accordingly.....	Free	Free
Trucks, blast furnace slag, of a class or kind not made in Canada.....	Free	Free
Trucks, furnace slag, n.o.p.	12½; 17½; 17½; 20	
Trucks of welded design with tubular frame, cast steel cross members, rubber mountings and rubber inserted wheels, of a class or kind not made in Canada, and body shells of welded sheet steel, for use in the construction of street railways cars, not to include electric motors or magnetic truck brakes; complete parts of the foregoing.....	Free; Free; Free; 35	
Trucks.....	10; 22½; 27½; 30	
Trunks.....	12½; 22½; 40; 40	
Trusses, surgical.....	10; 20; 25; 35	
Trusses, surgical, unassembled parts of, accord- ing to material		
Tubes	Free; 15; 15; 20	
Tubes, arterial, of metal (embalmers').....	Free	Free
Tubes, boiler, wrought or seamless, iron or steel, for boilers, n.o.p., under regulations prescribed by the Minister; flues and cor- rugated tubes for marine boilers.....	Free	Free
brazed, iron or steel, not welded. 12½; 20; 27½; 30		
of rolled iron or steel, not joined or welded, not more than 2½ inch in diameter, n.o.p.	5; 10; 10; 15	
Tubes, collapsible, of lead or tin, or lead coated with tin.....	27½; —; —	
Tubes and cones of all sizes, made of paper, adapted for winding yarns thereon.....	Free	Free
glass.....	10; 17½; 20; 22½	
Tubing, aluminum.....	Free; 22½; 30; 30	
Aluminum threaded for connections		
brass or copper tubing, in lengths of not less than six feet, and not polished, bent or otherwise manufactured	5; 10; 10; 10	
brass or copper not more than one-half of an inch in diameter, in lengths not less than six feet, coated with metal, and not polished, bent or otherwise manufactured	5; 10; 10; 10	
glass for manufacturing incandescent lamps.	Free; 5; 7½; 10	
iron or steel, for gas buoys, etc. (see auto- matic gas buoys).....	Free	Free
iron, brass covered, not over 3 in. in dia- meter, and brass trimmings, not polished, lacquered or otherwise manufactured, when imported by manufacturers of iron or brass bedsteads for use exclusively in the manu- facture of such articles in their own factories.	Free	Free
iron or steel, wrought or seamless, plain or galvanized, threaded and coupled or not, 10½ inches or less in diameter, n.o.p.	15; 25; 27½; 30	
iron or steel, not joined, not more than ¾ inch in diameter, with one end swaged, or swaged, split and spread, but not further manufactured, when imported for use in the manufacture of fishing rods	Free; 7½; 7½; 15	
metallic and capillary, for vaccine points (see metallic tubes).....	Free	Free
metal alloy containing not less than 33½ per cent by weight of nickel and 12 per cent by weight of chromium when for use in Cana- dian manufactures.....	Free	Free
platinum for sulphuric acid (see platinum).....	Free	Free
seamless steel, cold drawn plain ends, valued at not less than 5c. per lb., n.o.p.	Free; 5; 5; 5	
Tubing, pipe, cast, of iron or steel, valued at not more than five cents per pound, per ton.	\$5.00; \$10.00; \$12.00; \$14.00	
Tubing, pipe, cast, of iron or steel, n.o.p.	Free; 7½; 7½; 15	
Tubing, pipes and tubes, of wrought iron or steel plain or coated:		
(a) Welded or seamless, with plain or pro- cessed ends, not more than 10½ inches in diameter, n.o.p.	15; 22½; 27½; 30	
(b) Welded or seamless, with plain or pro- cessed ends, more than 10½ inches in diameter, n.o.p.	10; 22½; 15; 20	
(c) Not joined, with plain ends, not more than 2½ inches in diameter, n.o.p.	5; 10; 10; 15	
(d) n.o.p.	12½; 15; 27½; 30	
Tubing pipes and tubes, of steel, seamless, cold drawn, plain ends, polished, valued at not less than five cents per pound, n.o.p.	Free; 5; 15; 30	
Tubing, pipes tubes and flues, of wrought iron or steel, not further manufactured than in straight lengths, with plain, swelled or thick- ened ends, when imported by manufacturers for use exclusively in the manufacture or repair of pressure parts of boilers, pulp mill evaporators and vessels for the refining of oil, in their own factories, under regulations prescribed by the Minister.....	Free	Free
zinc seamless drawn.....	Free	Free
Tubing and pipes, not exceeding 2 inches in diameter made from puddled iron, when for use exclusively in recovering crude petrol- eum.....	Free	Free
Tubs, laundry, iron or steel.....	5; 20; 25; 35	
Tubs, laundry, n.o.p.....	15; 25; 35; 35	
wood (see Packages).....	17½; 20; 22½; 25	
Tufts, cotton, to be used in manufacturing of mattresses.....	25; 25; 30; 35	
General Rate per lb 4c.		
Tunnels, international, material for. (see material) Free		
Turkish rugs or carpets.....	30; 25; 35; 40	
and per sq. ft. —; 5c.; 15c.; 20c.		
Turmeric.....	Free	Free
Turpentine, raw or crude.....	Free	Free
spirits of.....	Free	Free
Turtles.....	Free	Free
Turtle meat, canned.....	15; 30; 30; 35	
Australian and New Zealand Treaty 15%		
Turtle meat, fresh or dried.....	15; 20; 25; 25	
Tuscan plaits or braids for hats.....	Free	Free
Tweezers, dutiable according to material.		
Twills to be finished in Canada (see dress goods)		
Twine, articles made up of, n.o.p., according to material.		
binders', for harvest binders, for baling farm produce (no S.T. on goods used in m'fg of).....	Free	Free
(Fibre used in the m'fg of no S.T.)		
binders', articles for (see articles).....	Free	Free
for fisheries, in hanks or coil.....	Free	Free
Twine and cordage for packing purposes, n.o.p.		
(No S.T. if used in the manufacturing of equipment for ships.)		
Twine or cord covered with tinsel 22½; 32½; 32½; 35		
machinery for manufacture of, of a class or kind not made in Canada.....	Free; 5; 5; 10	
Twine, sail, of hemp or flax, for boats or ships'		
sails.....	Free; 5; 5; 10	
Twine or yarn of grass when imported by manu- facturers of furniture for use only in their own factories in the manufacture of furniture	Free	Free
Twine or yarn of paper when imported by manufacturers, for use only in their own factories.....	Free	Free
Twist, silk, and silk floss.....	15; 22½; 22½; 25	
Twisted wire, n.o.p.....	17½; 22½; 22½; 25	

For explanation of rates, restricted imports and Geneva agreements, see pages 665-672.

Type for printing, including chases, quoins and slugs, of all kinds. 7½; 17½; 17½; 20
 Type, for schools for the blind. Free
 metal in blocks, bars, plates and sheets
 10; 20; 20; 20
 Typecasting and typesetting machines, and parts thereof, including combined metal melting furnace and plate finishing machine, adapted for use in printing offices. Free
 Typemaking accessories. Free; 10; 10; 15
 Typewriter covers, imported separately, metal
 10; 25; 27½; 35
 Typewriter keys, celluloid. 15; 27½; 32½; 40
 Typewriter Ribbon metal spools for. Free; 20; 25; 25
 Typewriter Ribbon, woven fabric of cotton, not colored, when imported by manufacturer of typewriter ribbon for use only in the manufacture of such ribbon in their own factory. Free; 12½; 12½; 15
 Typewriters, and parts thereof. Free; 20; 25; 25
 Complete parts of typewriters. 15; —; —
 Typewriters, type, tablets with moveable fixtures, and musical instruments, when imported by and for the use of schools for the blind, and being and remaining the sole property of the governing bodies of the said schools and not of private individuals. Free

U

Ultramarine blue, dry or in pulp. Free; 10; 10; 10
 Umbers. 5; 15; 15; 15
 Umbrella and parasol, materials and parts as hereunder specified, when imported by manufacturers of umbrellas, parasols, sunshades, walking sticks or canes, under such regulations as the Minister may prescribe, for use in the manufacture of such articles in their own factories:—
 (a) Mounts, sticks, rods, ribs, runners, rings, caps, notches, tips, ferrules and assembled frames. Free; 20; 5; 20
 (b) Umbrella-covering fabrics of a kind not made in Canada, whether or not specially treated but not further manufactured than with hemmed selvages, when imported in lengths of not less than ten yards each, with or without natural selvages
 Free; 10–10%; 10; 20
 Umbrellas and parasols, sticks for, cane and rattans, not manufactured; osiers or willows, and bamboos, unmanufactured, and bamboo reeds, not further manufactured than cut into suitable lengths for walking sticks or canes, or for sticks for umbrellas, parasols or sunshades. Free
 Umbrellas, parasols and sunshades of all kinds and materials. 22½; 25; 30; 35
 Undershirts, knitted garments, n.o.p. 20; 35; 35; 45
 per lb. —; —; 25c.; 30c.
 Unenumerated articles. 15; 20; 25; 25
 Universities, antiquities for. Free
 Universities, philosophical and scientific apparatus, etc., for. Free
 Urinals, earthenware, etc. 15; 25; 27½; 35
 iron or steel. 5; 20; 25; 35
 Urinometers of metal. 2½; 15; 25; 30
 Utensils, philosophical and scientific, for colleges, etc. (no Sales Tax). Free

V

Vaccine and ivory vaccine points. 15; 20; 25; 25
 Vaccine, sundry articles for (see metallic tubes, etc.). Free
 Vacuum cleaners, with hose and attachment, and complete parts. 5; 20; 20; 25
 Valentines, advertising, per lb.
 5c.; 10c.; 12½c.; 15c.
 duty not less than —; 25; 27½; 35
 Valentines, cards or folders, etc. 20; 35; 32½; 35
 and per lb. —; —; 5c.
 Valerin root, unground. Free
 ground. 15; 20; 25; 25

Valises. 12½; 22½; 40; 40
 Valonia nuts. Free
 Vanilla beans, crude only. Free; 5; 10; 10
 Vanillin crystals. Free; 17½; 25; 25
 Vanners for gold mining. Free
 Varnish, litho. 15; 20; 25; 25
 Varnishes, spirit, and lacquers, per gal.
 75c.; 85c.; \$1.25; \$1.25
 lacquers, japans, japan driers, liquid driers and oil finish, n.o.p., per gal. 5; 15; 25; 30
 and per gal. 15c.; 15c.; 20c.; 20c.
 Varnoliate. 15; 20; 25; 25
 Vaseline and similar preparations of petroleum. 15; 20; 22½; 25
 Vases, blown glass. 15; 17½; 20; 22½
 Vases, cut glass. 10; 25; 30; 32½
 Vaults, doors for. 10; 20; 30; 35
 Vegetable colourings and flavourings. 10; —; —
 Vegetable fibre, imported as brattice cloth in underground mining operations
 Free; 10; 10; 12½
 Vegetable fibres not manufactured. Free
 manure. Free
 Vegetable grading machines. Free; 5; 5; 10
 Vegetables, fresh, in their natural state, the weight of the packages to be included in the weight for duty:
 (a) Asparagus. Free; —; 27½; 30
 8 weeks, per lb. 3½c.
 otherwise 10%
 (b) Beans, green. Free; —; 27½; 30
 14 weeks, per lb. 1½c.
 otherwise 10%
 (c) Brussels sprouts. Free; 10; 27½; 30
 (d) Cabbage. Free; —; 27½; 30
 26 weeks, per lb. 9/10c.
 otherwise 10%
 (e) Carrots, n.o.p. Free; —; 27½; 30
 26 weeks, per lb. 1c.
 otherwise 10%
 Beets. Free; —; 27½; 30
 26 weeks, per lb. 1c.
 otherwise 10%
 Beets, fresh, in their natural state are Exempt from special excise tax.
 (f) Cauliflower. Free; —; 27½; 30
 20 weeks, per lb. ¾c.
 otherwise 10%
 Egg plant. Free; 10; 27½; 30
 (a) Celery. Free; —; 27½; 30
 24 weeks, per lb. 1c.
 otherwise 10%
 (h) Cucumbers. Free; —; 27½; 30
 12 weeks, per lb. 2¼c.
 otherwise 10%
 (i) Lettuce. Free; —; 27½; 30
 18 weeks, per lb. 1c.
 otherwise 10%
 (j) Parsley. Free; 10; 27½; 30
 (k) Peas, green. Free; —; 27½; 30
 12 weeks, per lb. 2c.
 otherwise 10%
 (l) Rhubarb. Free; —; 27½; 30
 10 weeks, per lb. ½c.
 otherwise 10%
 Spinach. Free; 10; 27½; 30
 Tomatoes. Free; —; 27½; 30
 32 weeks, per lb. 1½c.
 otherwise 10%

Provided that when imported under the General or Intermediate Tariff rate, the duty shall be not less than two cents per pound.

Peppers, green. Free; 10; 27½; 30
 Radishes. Free; 10; 27½; 30
 Artichokes. Free; Free; 27½; 30
 Horseradish. Free; Free; 27½; 30
 Okra. Free; Free; 27½; 30
 Watercress. Free; 10; 27½; 30
 Whitloof or endive. Free; Free; 27½; 30
 n.o.p. Free; 10; 27½; 30

For explanation of rates, restricted imports and Geneva agreements, see pages 665-672.

Seedlings for replanting: Cabbage..... Free	Veiling, silk, n.o.p. 27½; 30; 30; 45
Cauliflower..... Free	and per oz. —; —; 7c; 7c.
Onion..... Free	Velveteen, wholly of cotton, n.o.p. 15; 27½; 27½; 32½
Vegetables, frozen..... 10; 20; 25; 30	and per lb. —; 3½c; 3½c; 4c.
Vegetables, prepared, in air-tight cans or other air-tight containers, the weight of the containers to be included in the weight for duty:	Veneer-drying machines and parts..... —; 5; —; —
(a) Beans, baked or otherwise prepared per pound, Free; 1½c; 2c; 3c.	Veneers of ivory, unmanufactured..... Free
(b) Corn, per lb. Free; 1½c; 2c; 3c.	of oak, for flooring, ready for laying 17½; 10; 22½; 25
Tomatoes per lb. Free; 2c; 2c; 3c.	single-ply, sliced or rotary-cut, of wood, n.o.p., not over five-sixteenth of an inch in thickness, not taped nor jointed..... Free; 10; 10; 10
(c) Peas, per lb. Free; 1½c; 2c; 3c.	single-ply, sliced or rotary-cut, of wood, n.o.p., not over five-sixteenth of an inch in thickness, not tapered nor jointed 10; 15; 20; 20
(d) N.o.p. Free; 15; 27½; 30	Veneers of wood of any kind, not over five-sixteenth of an inch in thickness, taped or jointed..... 15; 25; 25; 25
Vegetable sauces, mustard, soy, of all kinds 15; 27½; 32½; 35	Plywood, made of two or more layers of veneer or lumber of wood, glued or cemented together, but not further manufactured 17½; 20; 30; 35
Vegetables, pickled and preserved in salt, brine oil or any other manner, n.o.p. 15; 22½; 32½; 35	Plywood made of two or more layers of wood glued or cemented together and faced with metal on one or both sides..... 5; 20; 30; 35
Vegetables, n.o.p. in cans or other package, weight of packages to be included. Free; 20; 27½; 30	Veneers, viz.—Australian blackwood, walnut, silky oak, silkwood, blackbean, maple, Tasmanian myrtle, and eucalyptus, single-ply and not over three-thirty seconds of an inch in thickness..... 10; 12½; 12½; 15
Vegetables, dried, desiccated or dehydrated, including vegetable flour, n.o.p. 15; 20; 27½; 30	Australia Treaty..... Free
(b) Pickled or preserved in salt, brine, oil or in any other manner, n.o.p. 15; 32½; 32½; 35	Verdigris, dry, sub-acetate of copper..... Free
(c) Vegetable extracts or juices, liquid mustards, soy and vegetable sauces of all kinds..... 12½; 20; 32½; 35	Vermicelli, per 100 lbs. Free; \$1.25; \$1.25; \$1.50
Pastes, hash and all similar products, composed wholly of vegetables or of vegetables and meat or fish or both, n.o.p. 15; 32½; 32½; 35	Vermiculate, crude, or not further processed than ground and screened..... 10; —; —
Potatoes:	Vermouth wine, not over 40% 80; 80; 80; 80
(a) In their natural state per 100 lbs., Free; —; Free; 75c	over 40% proof per gal. \$5.00; \$10.00; \$10.00; \$10.00
August 1 to June 14 inclusive —; Free; —; —	Vessels, adhesive felt for..... Free
June 15 to July 31, inclusive per 100 lbs., —; 37½c; —; —	Vessels, articles for, not made in Canada (see masts)..... Free
(b) Dried, desiccated or dehydrated per lb., Free; Free; Free; 2½c.	Vessels, dredges, scows, yachts, boats and other water-borne craft, built outside of Canada, of any material, destined for use or service in Canadian waters (not including registered vessels entitled to engage in the coasting trade, nor vessels in transit between Canada and any place outside thereof), n.o.p.:—on the fair market value of the hull, rigging, machinery, boilers, furniture and appurtenances thereof, on arrival in Canada..... 15; 25; 25; 25
(c) Sweet, and yams in their natural state per 100 lbs., Free; Free; 10c; 15c.	foreign, British Register since 1912, etc. (see ships)..... —; 25; 25; 25
(d) Sweet potatoes n.o.p. per lb. Free; 1½c; 1½c; 2½c	wrecked in Canadian waters, scrap iron or steel from..... Free
Beets for the manufacture of sugar. Free; 27½; 27½; 30	Vestments, Church..... 12½; 10; 17½; 20
Mushrooms, dried, the weight of the packages to be included in the weight for duty Free; 15; 27½; 30	Vests, knitted, n.o.p. 25; 35; 35; 45
Mushrooms, otherwise prepared. The General Tariff rate shall not be less than 10c. per lb weight of package to be included in weight for duty..... Free; 27½—25; 27½; 30	and per lb. —; —; 25c; 30c.
Mushrooms, fresh, not less than 10c. per lb under the General Tariff Free; 3½c. lb.; 27½; 30	Veterinaries' instruments (metal)..... Free
Onions, in their natural state, weight of the packages to be included in the weight for duty:	Vibrators, surgical, of metal..... Free
(a) Onion sets and shallots. Free; 15; 30; 30	portable, massage..... 10; 25; 27½; 35
(b) Onions, n.o.p. Free; —; 30; 30	Vinegar (see acid acetic, etc.) per gal. (see also Packages)..... 10c; 12½c; 12½c; 15c.
40 weeks, per lb. 1c.	and in addition thereto for each degree of strength in excess of the strength of proof 1½c; 1½c; 1½c; 2c.
otherwise 10%	Provided that the strength of proof shall be equal to 6% of absolute acid.
Provided that when imported under the General Tariff rate, the duty shall be not less than three-quarters of a cent per pound. From New Zealand..... Free	Vines, grape, each..... Free; 2c; 2c; 2½c
Vehicles, viz.—automobiles and motor vehicles of all kinds (see page 678)	Viols..... 15; 17½; 27½; 30
buggies, carriages and pleasure carts, and vehicles n.o.p. and complete parts Free; 10; 10; 15	Viols, violas and violoncellos, antiquities (other than spirits or wines) produced more than 100 years prior to date of importation, under such regulations, including proof of antiquity, as may be prescribed by the Minister..... Free
farm wagons, farm sleds, logging wagons, logging sleds, and complete parts. Free; 15; 15; 25	Vises, iron or steel..... 10; 25; 35; 35
freight wagons, drays and sleighs, and complete parts..... Free; 25; 25; 25	
settlers..... Free	
springs and axles for, n.o.p. 22½; 22½; 30; 35	
Vehicles, n.o.p. Free; 10; 10; 15	
Vehicles, railway, springs for..... 20; 25; 27½; 30	
Vehicle tires, rubber, fitted or not..... 22½; 25; 30; 35	
springs n.o.p. 20; 27½; 27½; 30	

For explanation of rates, restricted imports and Geneva agreements, see pages 665-672.

Vitriol, blue (sulphate of copper)... Free; 10; 10; 10
 Vulcanized fibre, and manufactures of
 17½; 17½; 22½; 25

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Wadding, sheet, n.o.p. 12½; 22½; 22½; 25
 sheet, wholly of cotton. 12½; 22½; 22½; 25
 sheet, vegetable fibre, n.o.p. 12½; 22½; 22½; 25
 Wads, gun. 10; 27½; 27½; 30
 gun, felt board for. Free
 Wagon children's, tire not over 1½ in. 15; 30; 30; 35
 skeins, wagon, for farm wagons. Free; 15; 15; 25
 skeins, for use on freight wagons or drays, Free; 25; 25; 25
 Wagons, boy's toy wagons, automobiles, etc.; small
 express wagons. 15; 30; 30; 35
 Wagons, farm, and logging, and complete
 parts thereof. Free; 15; 15; 25
 freight, and complete parts thereof. Free; 25; 25; 25
 settlers' (see settlers' effects). Free
 Walking sticks, bamboo reeds for, cut in suit-
 able lengths only (see cane). Free
 canes of all kinds. 20; 30; 30; 35
 Wall diagrams, illustration of natural history
 for universities, schools, and museums. Free
 Wall paper. 17½; 22½; 32½; 35
 General Rate per lb. 2c.
 Wall paper samples, stitched or bound, per lb
 5; 10c.; 12½; 15
 duty not less than —; 25; 27½; 35
 not stitched or bound. 17½; 22½; 32½; 35
 General Rate, per lb. 2c.
 Wall paper, engraved cylinders or cylindrical
 plates of copper, for printing wall paper
 10; 15; 15; 20
 Wall paper, copper rollers and stones used in
 the printing of wall paper. Free; 10; 10; 10
 Walnuts, not shelled, per lb. 1c.; 1c.; 2c.; 2c.
 shelled. 3c.; 3½c.-10%; 3½c.; 4c.
 Ware, gilt or electro plated, n.o.p.
 17½; 22½; 33½; 45
 Warps wholly of synthetic textile fibres or fila-
 ments, not more advanced than singles, not
 coloured, with not more than seven turns
 to the inch, under such regulations as the
 Minister may prescribe:
 (a) Produced from cellulose acetate
 5; 25; 30; 35
 Provided that, in no case, shall the duty under
 the Intermediate or the General Tariff be
 less than, per pound. —; 24c.; 28c.; 28c.
 (b) n.o.p. 20; 25; 30; 35
 Provided that, in no case, shall the duty under
 the Intermediate or the General Tariff be
 less than, per pound. —; 24c.; 28c.; 28c.
 Warps wholly or in part of synthetic textile fibres
 or filaments, n.o.p., including threads,
 cords, or twist for sewing, embroidering or
 other purposes, not to contain silk; yarns of
 synthetic textile fibres or filaments, wholly
 or partially covered with metallic strip, one
 pound of which shall contain not less than
 10,000 yards; under such regulations as the
 Minister may prescribe:
 (a) Produced wholly from cellulose acetate
 7½; 25; 30; 35
 Provided that, in no case, shall the duty under
 the Intermediate or the General Tariff be
 less than, per pound. —; 24c.; 28c.; 28c.
 (b) n.o.p. 25; 25; 30; 35
 Provided that, in no case, shall the duty under
 the Intermediate or the General Tariff be
 less than, per pound. —; 24c.; 28c.; 28c.
 Warps, wholly of cotton, n.o.p.
 (i) Rovings, yarns and warps wholly of cot-
 ton, including threads, cords and twines
 generally used for sewing, stitching, pack-
 aging and other purposes, n.o.p.; cotton
 yarns, wholly or partially covered with
 metallic strip, generally known as tinsel
 thread. 15; 17½; 22½; 25
 and per lb. —; 3c.; 3½c.; 4c.

(ii) Cotton yarns, wholly covered with a
 double layer of metallic strip in single
 strand only, when imported by manufac-
 turers for use exclusively in the manufac-
 ture of electrical conductors, in their own
 factories. —; 10; —;
 (iii) Sewing thread, wholly of cotton, on
 spools, not to exceed 250 yards on one
 spool. —; 20; —;
 Warps composed wholly of hair or of hair and
 any vegetable fibre imported by manufac-
 turer for use in their own factories.
 Free; 17½; 17½; 20
 and per lb. —; 15c.; 15c.; 17½c.
 Warps wholly of cotton, not more advanced
 than singles, n.o.p. 12½; 15; 15; 22½
 and per lb. —; 3c.; 3½c.; 4c.
 Warps wholly of cotton, not more advanced
 than singles, when imported by manufac-
 turers of knitted goods, to be used in their
 own factories in the manufacture of knitted
 goods. 12½; 15; 15; 22½
 Warps, wholly or in part of vegetable fibre,
 n.o.p., not to contain silk, synthetic textile
 fibres or filaments or wool. 15; 22½; 22½; 25
 Warps, wholly of cotton, mercerized, number
 forty and finer, imported by manufac-
 turers to use exclusively in their own
 factories. Free; 20; 25; 25
 Warps, wholly or in part of vegetable fibres,
 not more advanced than singles, n.o.p., not
 to contain silk, synthetic textile fibres or
 filaments or wool. 12½; 17½; 17½; 25
 Warps, wholly of thrown silk in the gum
 10; 12½; 12½; 15
 Warps, wholly of spun silk, generally known as
 schappe or borrette, not more advanced
 than singles. 10; 12½; 12½; 15
 Warps, wholly or in part of silk, n.o.p.,
 15; 22½; 22½; 25
 Warps, wholly of thrown silk in the gum, and
 warps wholly of spun silk, not colored,
 imported by manufacturers for use exclu-
 sively in their own factories for weaving,
 for knitting underwear, or for the manu-
 facture of silk thread. Free; 7½; 7½; 10
 Washboards. 15; 17½; 17½; 20
 Wash boilers, tin with copper bottom
 20; 20; 25; 30
 Washers, brass or copper. 20; 20; 25; 30
 iron or steel. 7½; 17½; 20; 25
 and per lb. ¼c.; ½c.; ¾c.
 platinum. 15; 20; 25; 25
 Washers, felt. 30; 27½; 40; 40
 and per lb. —; 32½c.; 35c.
 Washers, fibre. 17½; 17½; 22½; 30
 Washers, lead. 20; 27½; 22½; 30
 Washers, leather. 20; 25; 35; 35
 Washes, hair, tooth, skin, alcoholic perfumes (see
 perfumes in spirits).
 Washes, non-alcoholic. 15; 25; 40; 40
 Washing Machines, domestic and complete parts
 15; 22½; 25; 35
 Washing machine, for washing or dyeing textile
 fabrics, of a class or kind not made in
 Canada. Free; 5; 5; 10
 Waste, n.o.p., except metallic. Free
 metallic (see scrap).
 Waste portions of unused fabrics or used gar-
 ments, wholly of cotton, imported by
 manufacturers to be used exclusively for
 disintegrating, or for manufacture into
 wiping rags in their own factories. Free
 Waste portions of unused fabrics, or used gar-
 ments, imported to be used exclusively for
 disintegrating, or for manufacture into
 wiping rags, under regulations prescribed by
 the Minister. Free
 Waste portions of unused fabrics and rags and
 waste, wholly of cotton, sold by the
 weight, not to include remnants or mill
 ends. 7½; 10; 10; 12½
 Waste portions of unused fabrics or used gar-
 ments, n.o.p., imported by manufacturers
 to be used exclusively for disintegrating or

for manufacture of wiping rags in their own factories.....	Free
Waste Silk, portions of unused fabrics or used garments, wholly of silk, or of synthetic textile fibres or filaments, imported by manufacturers to be used exclusively for disintegrating in their own factories.....	Free
Waste wholly of cotton unfit for use without further manufacture; raw cotton and cotton linters not further manufactured than ginned.....	Free
Waste rubber or gutta percha.....	Free
tin strip.....	Free
Waste, garnetted material obtained by disintegrating yarns or fabrics, prepared for use, n.o.p.; wiping rags and wiping waste, n.o.p.; waste portions of unused fabrics, machine-cleaned waste, n.o.p., not to include remnants nor mill ends.....	7½; 10; 10; 12½
Watch actions or movements and parts thereof, finished or unfinished.....	Free; 15; 15; 15
bracelets (gold).....	30; 32½; 37½; 45
Under intermediate and general tariff not less than 40c. each.....	
cases and parts.....	15; 25; 45; 45
foam and wristlets, leather, imported separately.....	20; 25; 35; 35
glasses.....	15; 17½; 20; 22½
Watch bracelets, leather.....	20; 25; 35; 35
Watch plates, parts of watch movements, finished or unfinished.....	Free; 15; 15; 15
Under intermediate and general rate the duty on such plates shall be not less than, each per plate.....	—; 5c; 5c; 10c
Watches.....	20; 30; 30; 35
duty not less than, each.....	—; 40c.; 40c.; 40c
Watch keys.....	Free; 15; 15; 15
Water, cologne and lavender (see perfumes)	
Water heaters.....	10; 25; 27½; 35
of class or kind not made in Canada.....	Free; 10; 27½; 35
Water, mineral, and medicinal, natural, not in bottles.....	Free
in bottles (unenumerated).....	15; 20; 25; 25
Water paints.....	Free; 25; 27½; 30
liquid.....	Free; 25; 27½; 30
Waters, n.o.p. (see medicinal preparations)	
Wax, bees.....	15; 20-10%; 20; 20
carnauba.....	—; 7½; —; —
Wax, cobblers' thread.....	15; 20; 25; 25
Johnson's prepared.....	12½; 22½; 25; 27½
mfg's of, n.o.p.....	15; 20; 25; 25
mineral and vegetable, n.o.p.....	5; 7½; 7½; 10
ozokerite.....	5; 7½; 7½; 10
Wax, paraffin, and sealing, n.o.p.....	15; 22½; 22½; 25
Wax, paraffin, when imported for use exclusively in the manufacture of candles.....	10; 12½; 12½; 25
voxite.....	12½; 22½; 25; 27½
Waxed stencil paper, for use in duplicating machines.....	10; 25; 32½; 35
Wearing apparel, settlers' (settlers' effects).....	Free
wool, worsted, etc., n.o.p.....	30; 40; 40; 40
and per lb —; 32½c.; 32½c.; 35c.	
Weather strip, cotton.....	25; 25; 30; 35
and per lb. —; 1½c.; 4c.	
zinc, not plated.....	15; 20; 22½; 25
Weaving, books on.....	Free
machinery for (see machinery, etc.).....	Free; 5; 5; 10
Webbing of Cane in the roll.....	17½; 20; 22½; 25
Webbing, with strands of rubber interwoven or braided therein, not exceeding 12 inches in width.....	20; 25; 32½; 35
Webbing, with strands of rubber interwoven or braided therein, exceeding 1 inch, but not exceeding 12 inches in width, imported by manufacturers for use exclusively in their own factories.....	12½; 20; 20; 25
Webbing, woven fabrics, non-elastic, not exceeding 3 inches in width, imported by manufacturers of suspenders, garters and hose supporters, for use exclusively in the manufacture of such articles in their own factories.....	10; 17½; 17½; 20
elastic, for use in the manufacturing of artificial limbs.....	Free
Wedges, metal.....	10; 25; 27½; 35
Weeders, and complete parts (No S.T.).....	Free
Weeds, crude, for dyeing or tanning.....	Free
Weighing beams.....	10; 20; 30; 35
Welding, compound.....	15; 20; 25; 25
Well Drillers of the cable type, iron or steel.....	10; 25; 27½; 35
Well drilling machinery, and apparatus, and complete parts thereof, for use exclusively in drilling for water, natural gas or oil, or in prospecting for minerals, not to include motive power: well packers and complete parts thereof for oil and gas wells; seamless iron or steel tubing of a class or kind not made in Canada, for use in casing water, natural gas or oil wells.....	Free
Well drilling rope 2100 feet and more in length, designed for use in drilling wells 2000 feet and more in depth and four inches or more in diameter, and for use in raising and lowering casing more than four inches in diameter for such wells, for use exclusively in drilling for water, natural gas and oil, and in prospecting for minerals.....	5; 5; 5; 5
Whalebone, manufactured n.o.p.....	15; 20; 25; 25
Whalebone, unmanufactured.....	Free
Whale oil, n.o.p., not canned or medicated.....	12½; 30; 30; 30
Whale oil from Newfoundland.....	Free
Whale oil soap.....	Free
Wheat flour, per bbl. (no S.T.).....	Free; 50c; 50c.; \$1.35
Wheat, n.o.p., per bush. (certificate required).....	Free; 12c.; 12c.; 30c.
Wheat rolled (see Cereals).....	
Wheat screenings, n.o.p.....	15; 20; 25; 25
Wheelbarrows.....	10; 22½; 27½; 30
Wheels, emery and carborundum, n.o.p. (see carborundum).....	15; 20; 25; 30
iron, for children's carriages.....	15; 30; 30; 35
wheels, pressed steel, for use on railway rolling stock.....	7½; 30; 30; 35
Wheels, n.o.p.....	7½; 27½; 27½; 34
wood for wagons.....	17½; 20; 22½; 25
Wheels for farm wagons.....	Free; 15; 15; 25
Whey, dried, when imported for use in the manufacture of animal or poultry feeds.....	Free
Whip cords to be finished in Canada (see dress goods).....	
Whip sockets for carriages—according to material.....	
Whips, articles for manufacture of (see seeds).....	Free
Whips of all kinds.....	20; 27½; 27½; 30
Whiskey (see alcohol, ethyl). (see also "Pack-ages")..... per gal. \$5.00; \$5.00; \$10.00 and in addition under all tariffs \$7.00 gallon.	
Whisks.....	15; 17½; 17½; 20
White lead, dry.....	15; 20; 27½; 30
ground in oil.....	20; 25; 35; 37½
White, Paris, and satin, and gilders' whitening.....	Free; 10; 10; 10
zinc, dry.....	Free; 15; 15; 15
Whiting, gilders', and whiting.....	Free; 10; 10; 10
Wick, braided for candles or tapers, with or without core, processed or not:—	
(1) Imported by manufacturers of wax candles or tapers for use in their own factories in the manufacture of wax candles and tapers.....	Free
(2) Imported, under such regulations as the Minister may prescribe, for use exclusively in oil-burning sanctuary lamps.....	Free
Wicks, candle, with metallic or other attachments or holders.....	25; 30; 30; 35
and per lb. —; —; 1½c; 4c.	
Wicks for coal oil stoves.....	25; 30; 30; 35
and per lb. —; —; 1½c; 4c.	
Wicks, for lamps, flat, braided.....	22½; 27½; 27½; 35
Willows, unmanufactured.....	Free
plaits or braids for hats.....	Free

For explanation of rates, restricted imports and Geneva agreements, see pages 665-672.

Windlasses, ships', power.....	10; 25; 27½; 35
hand.....	10; 25; 27½; 35
Windmills and parts not including shafting (no S.T.).....	Free
Window blinds, paper, of all kinds.....	20; 27½; 32½; 35
cornices and poles, of all kinds.....	20; 27½; 27½; 30
Window frames and sash, galvanized steel.....	10; 25; 27½; 35
Window glass, common or colourless.....	Free; 10; 15; 15
Window shade cloth in the piece, according to material.....	
Window shades, cut to size or hemmed or mounted on rollers, n.o.p.....	20; 30; 30; 40
shade or blind rollers.....	15; 25; 35
signs, adhesive.....	22½; 27½; 32½; 35
Windows, glass, stained, etc. (ornamental) wire.....	20; 27½; 27½; 30
Wind-stackers, and threshing machine separ- ators, including baggers, weighers and self-feeders therefore, and complete parts thereof, (no S.T.).....	Free; Free; Free; Free
Wine, spirits of, n.o.p. (see alcohol ethyl), per gallon.....	\$5.00; \$10.00; \$10.00; \$10.00
vermouth and ginger and byrrh, containing not more than 40% of proof spirits.....	80; 80; 80; 80
Wines containing more than 40% proof spirits (see alcohol, ethyl), per gal.....	\$5.00; \$10.00; \$10.00; \$10.00
Wines, medicinal or medicated, including ver- mouth and ginger wine containing not more than 40% proof spirit.....	80; 80; 80; 80
Wine, prune, not sparkling, when containing not more than thirty-eight per centum of proof spirit.....	British Preferential per gallon 25c.
Provided, that six quart bottles or twelve pint bottles be held to contain a gallon for duty purposes under this item.....	
Wines of all kinds, n.o.p., including orange, lemon, strawberry, raspberry, elder and currant wines, containing twenty-four per cent. or less of proof spirit, whether im- ported in wood or in bottles, per gal.....	55c.; *20c.; 55c.; 55c
{ And for general.....	30.
{ And in addition thereto under all tariffs 42½c. gal.....	
Wine of all kinds, except sparkling wines, con- taining 35% or over, but not more than 40% of proof spirit, whether imported in wood or in bottles (six quart bottles of twelve pint bottles to be held to contain a gallon), when the produce or manufacture of any South African Customs Union Convention, Australia and New Zealand, British Prefer- ential, per gal.....	40c.
Provided for all except sparkling wines, that six quart bottles, or twelve pint bottles shall be held to contain a gallon for duty purposes.....	
Wines of the fresh grape of all kinds, except sparkling wines, imported in barrels or in bottles, containing less than 35% proof spirit when the produce or manufacture of of the Union of South Africa, Australia and New Zealand, British Preferential, per gal.....	20c.
Wines of the fresh grape of all kinds, not spark- ling, imported in barrels or in bottles under Most Favoured Nations:	
(a) containing not more than 23 p.c. proof spirit. Intermediate rate less.....	*63.63%
(b) for sacramental purposes, containing not more than 26 p.c. proof spirit. Inter- mediate rate less.....	*63.63%
Vermouth, aperitif and cordial wines con- taining 28% or less of proof spirit, whether imported in wood or in bottles, per gal. 20c., and in addition thereto, per gal. 42½c.....	
*See wines of all kinds n.o.p.	
Wines, sparkling (champagne):	
(a) In bottles containing each not more than a quart but more than a pint (old wine measure), per dozen bottles \$9.30 and for general.....	30

For explanation of rates, restricted imports and Geneva agreements, see pages 665-672.

Most-favored nation rate, \$5.00 plus \$1.75 gal. Under Australian and South African Trade Agreement, per dozen bottles, (old wine measure).....	\$7.44
(b) In bottles containing not more than a pint each, but more than one-half pint (old wine measure), per dozen bottles \$4.65 and for general.....	30
Most-favored nation rate, \$2.50 plus \$1.75 gal. Under Australian and South Africa Trade Agreement, per dozen bottles (old wine measure).....	\$3.72
(c) In bottles containing one-half pint each or less per dozen bottles. \$2.32, and for general.....	30
Most-favored nation rate, \$2.32 plus \$1.75 gal. Under Australian and South Africa Trade Agreement, per dozen bottles (old wine measure).....	\$1.86
(d) In bottles containing over one quart each (old wine measure), per gal. \$4.50 and for general.....	30
Most-favored nation rate, \$2.50 plus \$1.75 gal. Under Australian and South Africa Trade Agreement, per gal. (old wine measure).....	\$3.60
Wire or strip, viz.: Gold, gold-filled, silver, silver-filled, brass or nickel silver, knurled, twisted, figured or with ornamental design rolled or drawn thereon, and wire of nickel silver, plain, in coil or otherwise, when imported by manufacturers of jewellery or ornaments for the adornment of the person, for use exclusively in the manufacture of such articles, in their own factories.....	Free; 15; 20; 25
Wire, brass, plain.....	10; 30; 30; 35
tinned.....	10; 30; 30; 35
Wire, brass, when imported by manufacturers of fourdrinier wires or of paper-machine wire cloth, for use exclusively in their own factories.....	Free; 15; 15; 35
Wire, brass, whitened spring (see piano material) Free	
Wire, of brass, zinc, iron or steel, screw or twisted or flattened or corrugated, for use in connection with nailing machines for the manufacture of boots and shoes, when im- ported by manufacturers of boots and shoes, to be used exclusively for such purposes in their own factory.....	Free
Wire, bronze.....	10; 30; 30; 35
Wire brushes, n.o.p.....	15; 30; 30; 40
Wire cable, covered, iron or steel.....	15; 30; 30; 40
Wire cable, covered, n.o.p.....	20; 27½; 27½; 30
Wire cloth, brass or copper (woven) 17½; 20; 22½; 25	
cloth, iron or steel (woven).....	25; 30; 35; 35
Wire Cloth, Fourdrinier, of brass or bronze, which, in the condition imported, is manu- factured into the form of an endless conveyor belt for use on a paper-making machine, the ends being seamed and the belt finished ready for use.....	10; 25; 27½; 35
Wire, copper, plain, tinned or plated.....	10; 30; 30; 35
Wire, copper covered steel wire, not less than one-quarter inch in diameter and rods, when imported by manufacturers of trolley, telegraph and telephone wires, electric wires and electric cables, for use only in the manu- facture of such articles in their own factories.....	Free; 10; 10; 10
Wire, covered corset, cut to lengths 15; 27½; 27½; 30 doors and windows.....	20; 27½; 27½; 30
fasteners, shoe lace.....	Free
fence, looms for weaving.....	10; 25; 27½; 35
woven or welded wire fencing, of iron or steel, from wire not more than .144 inches and not less than .080 inches in diameter, with toler- ance not to exceed .004 inches; wire fencing, of iron or steel, coated or not, n.o.p.....	Free; 12½; 12½; 15
woven or welded wire fencing, of iron or steel, coated or not, n.o.p.; wire cloth or wire netting, of iron or steel, coated or not.....	20; 30; 35; 35
Wire of iron or steel, coated with zinc or spelter, curved or not, in coils, when imported by manufacturers of barbed fencing wire or of	

wire fencing for use exclusively in the manufacture of barbed fencing wire or of wire fencing, in their own factories.	Free
Wire, of iron or steel:	
(a) Barbed fencing, coated or not	Free; 10; 10; 10
(b) Twisted, braided or stranded, including wire rope or cable, coated or not, n.o.p.	15; 25; 25; 25
(c) Drawn flat or cold rolled flat after drawing coated or not, n.o.p., not more than .25 inches in width and less than .1875 inches in thickness.	7½; 20; 20; 20
(d) Coated with zinc or spelter, curved or not, in coils, .144, .104 or .092 inches in diameter, with tolerance not to exceed .004 inches, and not for use in telegraph or telephone lines.	Free; 10; 10; 10
(e) Coated with zinc or spelter, n.o.p. 10; 20; 20	
(f) Single or several, covered with any material including cable so covered; coated, n.o.p.	15; 20; 30; 30
(g) N.o.p.	15; 20; 20; 20
Ex-wire, of rust or acid resisting steel, twisted or stranded, for use exclusively in commercial fishing operations.	Free; 10; 25; 25
Wire, for manufacture of mattresses (see steel wire).	Free; 5; 5; 7½
nails, n.o.p., per 100 lbs.	40c.; 55c.; 55c.; 60c.
nails, iron or steel, less than 1 inch.	15; 30; 30; 30
netting, iron or steel.	20; 30; 35; 35
of all kinds, n.o.p.	10; 20; 30; 35
work, and manufactures of wire, n.o.p.	10; 25; 27½; 35
Wire, plain twist, galvanized, or not two or more ply.	17½; 22½; 22½; 25
phosphor, bronze.	5; 7½; 7½; 10
picture or twisted.	17½; 22½; 22½; 25
Wire pins, n.o.p.	17½; 27½; 27½; 30
and per lb. 10c; 10c.; 10c.	
platinum.	Free
rods for manufacture of wire (see iron and steel).	
rope line, to be used as cables.	15; 25; 25; 25
rope, for use exclusively for rigging of ships and vessels, under regulations by the Minister (wire rope not classed as rigging when used as cables, as tow lines, or for moving or holding the ship).	Free
rope, iron or steel, n.o.p.	15; 25; 25; 25
screens.	20; 27½; 27½; 30
Wire, steel, flat, of number sixteen gauge or thinner, when imported by the manufacturers of crinoline or corset wire and dress stays, for use exclusively in the manufacture of such articles in their own factories.	Free; 5; 5; 5
steel, valued at not less than two and three-quarter cents per pound when imported by manufacturers of rope for use exclusively in the manufacture of rope.	Free; 5; 5; 7½
Wire stitchers and staplers, hand or power and parts but not including motive power.	10; 5; 27½; 35
Wire, stranded, 2 or more strands 9, 12 and 13 gauge galvanized or not.	17½; 22½; 22½; 25
Wire, tungsten, molybdenum and copper clad or nickel copper and steel, when imported by manufacturers for use in their own factories in the manufacture of metal filaments for electric lamps.	Free
Wire, twisted, braided or stranded, including wire rope and wire cable, coated or not, n.o.p.	17½; 22½; 22½; 25
Wire, welding, according to material.	
Witch Hazel, crude, non-alcoholic.	Free; 15; 25; 25
alcoholic, under 40% spirits, per gal (see Med. prep.).	60; 60; 60; 60
over 40%, per gal. \$3.00 and	30; 30; 30; 30
Wood alcohol (see alcohol, ethyl), per proof gallon.	\$5.00; \$10.00; \$10.00; \$10.00
blocks or sticks, rough, hewn or sawn only.	Free
Wood—Billets of, not further manufactured than rough turned to dowel form, when imported by manufacturers of baseball bats for use exclusively in the manufacture of baseball bats in their own factories.	Free; Free; 10; 10
Wood, blocks of, hollow, for making artificial limbs.	Free
Wood carvings (furniture).	15; 27½; 37½; 45
cork, unmanufactured.	Free
cork, m'frs. of, n.o.p.	Free; 15; 17½; 20
Wood, for flooring, mosaic.	17½; 20; 22½; 25
Wood furniture, in parts or finished.	15; 27½; 37½; 45
Wood hoops for use in the manufacture of slack barrels.	Free; Free; Free; 25
Wood, hardwood flooring, tongued and/or grooved, or jointed, viz.:—beech, birch, maple and oak.	17½; 12½; 22½; 25
manufactures of, n.o.p.	17½; 20; 22½; 25
Wood, lumber, planks, boards of, sawn, split or cut, dressed on one side only.	Free
Wood mantels, with or without mirrors.	15; 27½; 37½; 45
matches.	17½; 20; 22½; 25
mouldings, all kinds.	17½; 22½; 22½; 25
naphtha (see alcohol, ethyl), per proof gal.	\$5.00; \$10.00; \$10.00; \$10.00
oils, China.	Free
paving blocks.	17½; 20; 22½; 25
pulp.	Free; Free; 22½; 25
Wood naphtha, preparation made from, when imported by manufacturers for use only in their own factories in the coating of imitation leather.	5; 7½; 7½; 10
Wood sawdust.	Free
Wood, sawn boards, planks and deals planed or dressed on one or both sides, when the edges thereof are jointed or tongued and grooved, n.o.p.	17½; 10; 22½; 25
screws of iron or steel.	15; 30; 25; 30
screws, brass or copper, n.o.p.	22½; 30; 30; 35
Wood shingles.	Free
Wood shingles of cedar, creosoted, vulcanized or otherwise processed or treated.	Free; —; —; —
Wood shingles, creosoted.	17½; 20; 22½; 25
Wood spirit (see alcohol, ethyl), per proof gal.	\$5.00; \$10.00; \$10.00; \$10.00
Wood, stirrups of.	Free
ten pin blocks of, in the rough, when used in the m'fg. of ten pins.	5; 7½; 7½; 10
Wood, timber, lumber, planks, etc., sawn or split only.	Free
veneers, see veneers.	
Wood veneers, single-ply, sliced or rotary cut, of rosewood, mahogany, walnut, oak or Spanish cedar, not over ¼ in. in thickness, not taped or jointed.	Free; 10; 10; 10
Wood veneers, single-ply, sliced or rotary cut, of wood, n.o.p. not over ¼ in. in thickness, not taped or jointed.	10; 15; 20; 20
Wood veneers of wood of any kind, not over ¼ in. in thickness, taped or jointed.	15; 25; 25; 25
Wood veneers, plywood, made of two or more layers of veneer or lumber of wood, glued or cemented together, but not further manufactured.	17½; 22½; 30; 35
Wood, viz.:—Australian blackwood, walnut, silky oak, silkwood, black bean, maple, Tasmanian myrtle and eucalyptus, single ply and not over ½ of an inch in thickness.	10; 12½; 12½; 15
Under Australian Treaty.	Free
Wooden doors of a height and width not less than 6 feet and 2 feet respectively. Free; 22½; 22½; 25	
Wooden doors, n.o.p.	17½; 20; 22½; 25
Woods, for dyeing or tanning.	Free
Wool and hair of camel, alpaca, goat, and other like animals, not further prepared than combed per lb.	Free; 10; 10; 15c
New Zealand and South Africa.	Free
blankets, household, n.o.p., not to include horse blankets, automobile rugs, steamer rugs nor like articles.	20; 25; 30; 35
and per lb. 5c.; 20c.; 25c.; 30c.	
Wool clothing, wearing apparel and articles made from woven fabrics, and all textile manufactures, wholly or partially manufactured, composed wholly or in part of wool, or similar animal fibres, but of which the component of chief value is not silk nor synthetic textile fibres or filaments, n.o.p.;	

For explanation of rates, restricted imports and Geneva agreements, see pages 665-672.

fabrics coated or impregnated, composed wholly or in part of yarns of wool or hair, but not containing silk nor synthetic textile fibres or filaments.	25; 27½; 40; 40
and per lb. —; —; 32½c.; 35c.	
Wool surgical dressing.	10; 20; 25; 35
Wool woven fabrics composed wholly or in part of yarns of wool or hair, n.o.p.	20; 27½; 35; 40
and per lb. 12c.; 30c.; 30c.; 35c.	
Provided, however, that the sum of the specific and <i>ad valorem</i> duties imposed by this item on imports under the British Preferential Tariff shall not be in excess of 50 cents per pound, and under most-favored nations \$1.00 per pound.	
woven fabrics, composed wholly or in chief part by weight of wool or hair, not exceeding in weight 6 ozs. to the square yard, when imported in the gray, unfinished state for the purpose of being dyed and finished in Canada.	15; 20; 25; 30
and per lb. 7½c.; 17½c.; 17½c.; 20c.	
woven fabrics, composed wholly or in chief part by weight of yarns of wool or hair, not exceeding in weight four ounces to the square yard, when imported in the gray or unfinished condition, for the purpose of being dyed or finished in Canada.	Free; 20; 25; 30
and per lb. —; 15c.; 17½c.; 20c.	
Italian linings or of cotton and wool	Free; 20; 20; 25
lamb's surgical dressing.	10; 20; 25; 35
manufactures of, n.o.p.	25; 27½; 40; 40
and per lb. —; —; 32½c.; 35c.	
mineral, not asbestos or steel.	Free; 25; 25; 25
rag.	Free
shoddy (see waste).	7½; 10; 10; 12½
steel.	Free; 15; 15; 20
undershirts and drawers, knitted n.o.p.	20; 35 35; 45
and per lb. —; —; 25c.; 30c.	
Wool, such as grown in Canada, viz. Leicester, Cotswold, Lincolnshire, Southdown combing wools, or wools known as lustre wools and other like combing wools, not further prepared than combed,	per lb. Free; 10c.; 10c.; 15c
waste, machined, etc. (see waste). 7½; 10; 10; 12½	
waste, garnetted, in the white when imported by manufacturers of woollen goods for use exclusively in their own factories	Free
Wool, in the grease, when imported by paper-maker felt manufacturers for use exclusively in the manufacture of papermakers' felt, in their own factories.	Free; —; —; —
Works of art in bronze, cast from models made in Canada and designed by sculptors domiciled therein, under regulations by the Minister of Customs.	Free
Worsted fabrics, etc., to be finished in Canada (see dress goods).	
Worsted tops, not further prepared than combed	per lb. Free; 10c.; 10c.; 15c.
Worsted yarn, wool, n.o.p., not containing silk nor artificial silk.	15; 20; 20; 22½
and per lb. 6c.; 20c.; 20c.; 22½c.	
Wrappers (advertising), per lb. .50c. 10c.; 12½c.; 15c.	
duty not less than —; 25; 27½; 35	
Wringers, clothes, for domestic use, and parts thereof.	20; 22½; 30; 35
Writing desks—fancy.	15; 27½; 37½; 45
furniture.	15; 27½; 37½; 45
ink.	15; 22½; 22½; 25
slates, school.	Free; 22½; 22½; 25

X

Xanthates, used in the process of concentrating ores, metals or minerals.	Free
X-ray apparatus and parts thereof	Free; Free; Free; Free
X-ray developing hangers, iron or steel	10; 25; 27½; 35
X-ray viewing clips, nickel plated. 17½; 30; 33½; 45	
Xylol.	15; 17½; 25; 25
Xyolite collars, cuffs.	Free; 20; 20; 25
Xyolite in sheets, bars, lumps, rods or blocks, not further manufactured than moulded or pressed.	Free

Y

Yachts (see vessels).	15; 25; 25; 25
Yams (see potatoes).	
Yardsticks, printed or not.	15; 25; 25; 30
Yarn, Angora, made from the hair or fur of Angora rabbits.	15; 20; 20; 22½
and per lb. 6c.; 20c.; 20c.; 22½c.	
Yarn, chenille when imported by manufacturers of rugs and carpets for use exclusively in the manufacture of rugs and carpets, in their own factories.	10; 12½; 12½; 35
yarn, jute or hemp, plain, dyed, or colored, when imported by manufacturers for use exclusively in their own factories for weaving purposes, or for insulating wire. Free; 10; 10; 15	
coir.	Free
Yarns and warps, composed wholly or in part of wool, the hair of the camel, alpaca, goat or other like animal, imported by manufacturers for use exclusively in their own factories	10; 17½; 17½; 20
and per lb. 5c.; 15c.; 15c.; 17½c.	
Yarns and warps, wholly of thrown silk in the gum.	10; 12½; 12½; 15
Yarns, rovings and warps, wholly of spun silk, generally known as schappe or bourette, not more advanced than singles.	10; 12½; 12½; 15
Yarns, wholly of artificial silk, not more advanced than singles—see Warps.	
Yarns, wholly or in part of silk or other synthetic fibres produced by chemical process, n.o.p., including threads, cords or twist for sewing, embroidery or other purposes. 15; 22½; 22½; 25	
Yarns, wholly or in part of artificial silk or other similar synthetic fibres produced by chemical processes, n.o.p.—see Warps.	
Yarns and warps, wholly of thrown silk in the gum, rovings, yarns and warps, wholly of spun silk, not coloured, imported by manufacturers for use exclusively in their own factories for knitting underwear, for weaving or for the manufacture of silk thread	Free; 7½; 7½; 10
Yarns, wholly of vegetable fibre, other than cotton, imported by manufacturers for use exclusively in their own factories in weaving fabrics or insulating wire.	Free; 10; 10; 15
wholly of linen, imported by manufacturers, for use exclusively in their own factories for weaving or braiding into fabrics	Free; Free; Free; 15
Yarns, wholly of cotton, mercerized, No. 40 and finer, imported under regulations prescribed by the Minister, for sale to manufacturers, to be further manufactured in their own factories.	Free; 20; 25; 25
Yarns, cotton sewing thread.	7½; 12½; 15; 20
Yarns, wholly of cotton, coarser than number 40, but exceeding number 20, not more advanced than singles; imported by manufacturers who manufacture cotton sewing thread, and crochet, knitting, darning and embroidery cottons for use exclusively in their own factories in the manufacture of these materials.	5; 15; 15; 20
Yarns, cotton, not more advanced than singles, wholly or partially covered with metallic strip, generally known as tinsel thread	15; 17½; 22½; 25
and per lb. —; 3c.; 3½c.; 4c.	
Yarn, cotton, for use in the manufacture of binder twine.	Free
Yarns, composed wholly of hair or of hair and any vegetable fibre, imported by manufacturers for use in their own factories.	Free; 15; 17½; 20
and per lb.	—; 15c.; 15c.; 17½c.
Yarns, pulp or fibreboard, in squares or oblong sheets, when imported by manufacturers for use exclusively in their own factories in the manufacture of tubes and cones for the winding of yarns thereon.	Free
Yarns, rovings and warps of spun synthetic textile fibres or filaments, not coloured, imported by manufacturers for use exclusively in the manufacture of cut pile fabrics, in their	

For explanation of rates, restricted imports and Geneva agreements, see pages 665-672.

own factories	Free; 25; 30; 35
duty not less than per lb.	—; 24c.; 28c.; 28c
Yarns, rovings and warps wholly of jute, not more advanced than singles, n.o.p., not to contain silk, synthetic textile fibres or filaments nor wool.	Free; 17½; 17½; 25
Yarns, rovings and warps, wholly of jute, including yarn twist, cords and twines generally used for packaging and other purposes, n.o.p.	20; 25; 30; 32½
Yarns, wholly of cotton, covered with a double layer of metallic strip in single strand only, when imported by manufacturers for use exclusively in the manufacture of electrical conduits in their own factories.	—; 10; —; —
When from the United Kingdom, 7½% less specific duty of 3½c. per lb.	
Yarns, wholly or in part of vegetable fibres, not more advanced than singles, n.o.p., not to contain silk, synthetic textile fibres or filaments nor wool.	12½; 17½; 17½; 25
Yarns, wholly or in part of vegetable fibres, n.o.p., not to contain silk, synthetic textile fibres or filaments nor wool.	15; 22½; 22½; 25
Yarns, wholly of cotton, No. 40 or finer, for manufacture of mercerized cotton yarns.	Free; 15; 15; 15
Yarns, wholly or in part of certified silk, n.o.p., including threads, twists for sewing, not to contain silk produced wholly from cellulose acetate.	7½; 30; 30; 35
but not less than per lb. —; 28c.; 28c.; 28c.	
Yarns and warps, wholly of cotton, number eighty and finer, two-ply, gassed, of a class or kind not made in Canada, imported by manufacturers of woven fabrics for use exclusively in their own factories in the production of woven fabrics.	Free; 15; 10; 15
Yarns, composed wholly or in part of wool, or hair, but not containing silk or synthetic textile fibres or filaments, n.o.p.	15; 17½; 20; 22½
and per lb. 5c.; 20c.; 20c.; 22½c	
Yarns, mohair or alpaca, imported by manufacturers of cut pile fabrics for upholstery purposes for use exclusively in the manufacture of such cut pile fabrics, in their own factories.	Free; 10; 10; 12½
Yarns, vistra, more advanced than singles or coloured—see Warps.	
Yarns, vistra, not more advanced than singles, not coloured, see Warps.	
Yarns wholly of linen imported by manufacturers for use exclusively in their own factories for weaving or braiding into fabrics.	Free; Free; Free; 15
Yeast cakes, the weight of the package to be included in the weight for duty per pound.	Free; 5c.; 5c.; 6c
Yeast, compressed, in bulk or mass of not less than fifty lbs per lb.	Free; 2½c.; 2½c.; 3c.
Yeast, compressed, in packages weighing less than fifty pounds, the weight of the package	

For explanation of rates, restricted imports and Geneva agreements, see pages 665-672.

to be included in the weight for duty, per pound.	Free; 5c.; 5c.; 6c.
Yellow metal, in bolts, bars and sheets, adapted for use in the construction or repairs of vessels. Free	
Yokes of white or cream colored lace, cotton or linen.	20; 27½-20%; 27½; 30
and per lb. —; 3½c.-20%; 3½c.; 4c.	
Yolk, egg, frozen or otherwise prepared, n.o.p., whether or not preserved with sugar or other material, per lb.	5c.; 10c.; 10c.; 11c.
From New Zealand per lb.	5c.
From Australia per lb.	4c.
Yolk, egg, dried, evaporated, desiccated or powdered, whether preserved with sugar or other material.	10; 25; 25; 30

Z

Zinc anodes.	5; 7½; 7½; 10
battery.	15; 25; 25; 27½
chloride of.	Free; 20; 20; 20
Zinc, concentrated aluminized.	15; 20; 22½; 25
Zinc discs and slugs, when imported by manufacturers of electric storage batteries for use exclusively in the manufacture of seamless cups or shells for such batteries in their own factories.	Free; Free; 10; 25
Zinc discs and slugs, etc.—same as above—for electric dry batteries.	—; Free; —; —
halftones and etchings.	10; 15; 15; 20
Zinc dust, sheets and plates, sal ammoniac skimmings, and seamless drawn tubing of zinc. Free	
Zinc seamless cups or shells, when imported by manufacturers of electric dry batteries for use in the manufacture of such batteries, in their own factories.	5; 5; 5; 25
Zinc spelter, and zinc in blocks, pigs, bars, and rods per lb.	¼c.; 1c.; 1c.; 1c.
Zinc in sheets in circular form, 30 inches and over.	Free
Zinc in sheets, nickel plated on one side only.	15; 20; 22½; 25
in sheets, nickel plated on both sides.	17½; 30; 33½; 45
in sheets, perforated.	15; 20; 22½; 25
Zinc manufactures of n.o.p.	15; 17½; 22½; 25
Zinc plates (engravers').	10; 15; 15; 20
scrap.	15; 20; 25; 25
stearine.	15; 20; 25; 25
sulphate of.	Free; 20; 20; 20
white.	Free; 15; 15; 15
Zinc plates for marine boilers.	15; 20; 22½; 25
Zinc plates, n.o.p. per lb.	¼c.; 1c.; 1c.; 1c.
Zinc wire, for boots and shoes (see wire)	Free
wire, n.o.p.	10; 30; 30; 35
Zirconium oxide.	Free; 5; 5; 7½
Zylonite or xyloite collars and cuffs. Free; 20; 20; 25	
sheets, lumps, blocks, rods or bars, not further manufactured than moulded or pressed for Canadian manufacture.	Free
Zylophane, transparent, from cellulose and similar to cellophane.	20; 30; 30; 35

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The publishers do not vouch for the responsibility of the brokers in this list; but care has been taken to include only names of established offices.

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- QUEBEC**
Cloutier & Trepanier.....17 St. James St.
G. C. Scott Ltd.....17 St. James St.
- ST. HYACINTHE**
Herve Chapdelaine.....525 St. Denis St.
- SHERBROOKE**
H. H. Woollerton.....100 Wellington St. N.
- SASKATCHEWAN**
MOOSE JAW
T. H. Pendlebury.....411 Hammond Bldg.
- REGINA**
Fisher Bros.....Victoria Park Bldg.
- SASKATOON**
H. K. Pendlebury.....50 York Bldg

- BRISBANE, AUSTRALIA**
R. Jackson Pty. Ltd. (P.O. Box 192C) 308-10
Eagle St.
- AUCKLAND, NEW ZEALAND**
Watkin & Wallis.....P.O. Box 917
- WELLINGTON, NEW ZEALAND**
Barton Ginger & Co. Ltd.....G.P.O. Box 1309
- CAPETOWN, SOUTH AFRICA**
Dart & Howes.....P.O. Box 384

BORDER BROKERS LTD.

Customs House Brokers

Head Office: 60 Front Street West, Toronto, Ontario

Branches: NIAGARA FALLS - WINDSOR - LANSDOWNE - FORT ERIE.

SCHEDULE "B"

GOODS SUBJECT TO DRAWBACK FOR HOME CONSUMPTION.

Goods.	When Subject to Drawback and portion of Duty (not including special duty or dumping duty) payable as Drawback.
Bituminous coal.....	When imported by proprietors of coke ovens and converted at their coke ovens into coke for use in the smelting of metals from ores and in the melting of metals.....99%
Bituminous coal of a quality suitable for by-product coke oven use, entered for consumption ex-warehouse on and after April 1 1947.	When imported and converted at coke ovens into coke for use in the smelting of metals from ores and in the melting of metals.....99%
Bituminous coal.....	(a) When converted into coke to be sold.....50% (b) When converted into coke to be sold; provided that not less than thirty-five per centum, by weight, of the bituminous coal so used, as covered by each drawback claim, was mined in Canada.....99% Provided that drawback payable under this Item is in lieu of drawback payable under any other item.
Bituminous coal.....	When pulverized by proprietors of rolling mills for heating iron or steel for use only in the production of rolled iron or steel at their rolling mills.....99%
Bituminous coal.....	When used in evaporating or melting salt produced in Canada; provided no drawback under this item shall be payable on coal used in producing salt or brine when such salt or brine is further manufactured than salt mentioned in items 40, 41, 42 and 42A.....99%
Bituminous Coal, imported into Canada on and after April 1 1947.....	When converted into coke to be sold; provided that to the satisfaction of the Minister of Finance the maximum quantity of Canadian mined coal which can be transported to coking plants operating under the benefit of Order-in-Council P.C. 3637 is included in the bituminous coal so used as covered by each drawback claim.....99% Provided also that drawback payable under this item is in lieu of drawback under any other item.
Bookbinders' cloth.....	Woven fabrics manufactured for covering the outside of books, of a class or kind not made in Canada, when used by bookbinders in binding books in their own factory.....99% When used for the smelting of metals from ores.....99% When used in the manufacture of mackintosh clothing.....50%
Charcoal.....	
Cloths, of wool, cotton, silk, ramie or unions, fifty inches or over in width and weighing not more than seven ounces per square yard not rubbered or made waterproof.	When imported under the British Preferential Tariff and used exclusively in the manufacture of fancy boxes or cases.....99%
Cotton velveteen and cotton-back silk-pile velvet.	When used in the manufacture of rods for use only in the manufacture of trolley, telegraph and telephone wires, electric wires and electric cables.....99%
Copper in blocks, ingots, pigs or bars.	When used in the manufacture of liquid annatto.....99% When used in the manufacture of burial caskets and burial robes.....65%
Cotton seed oil.....	
Fabrics of silk and satin, embroidered or embossed chiffon, casket gimps and fringes.	
Fire brick.....	When used by manufacturers of iron or steel in the construction or repair of a blast furnace or rolling mill furnace.....99%
Flat spring steel, steel billets and steel axle bars.	When used in the manufacture of springs and axles for vehicles other than railway or tramway vehicles.....99%
Galvanized wire netting, of a class or kind not made in Canada.	When used in traps for the fisheries.....99%
Glass in sheet and in plate.....	When used in the manufacture of bent plate glass, bent sheet glass, and silvered mirror plate.....50%
Glass tubing.....	When used for the manufacture of glassware and other scientific apparatus for laboratory work in public hospitals.....99%
Goods acquired by the Governments of the United Kingdom, the United States of America, or countries allied with them, or by units of their armed forces, provided the goods are to become and remain the property of the aforementioned Governments and that the funds expended therefore are the funds of the respective Governments and that the expenditures are for war projects in Canada.	When imported goods are used in articles manufactured or produced in Canada for the purpose specified, there may, subject to certain conditions be allowed a drawback of.....100%
Hats and caps and linings.....	Fabrics, woven in the web, when used in the manufacture of linings for hats and caps, and in the manufacture of hat shapes and bonnet shapes made from buckram.....99%
Hemp bleaching compound and ingredients thereof.	When used in the manufacture of rope.....99%
Hot rolled hexagon bars of Bessemer steel not being of greater value than 4 cents per pound.	When used in the manufacture of cold drawn bars.....99%
Hot rolled hexagon iron or steel bars.....	When used in the manufacture of cold drawn or cold rolled iron or steel bars.....60%

GOODS SUBJECT TO DRAWBACK FOR HOME CONSUMPTION

Goods.	When Subject to Drawback and portion of Duty (not including special duty or dumping duty payable as Drawback.
Lapwelded tubing of iron or steel, not less than four inches in diameter, threaded and coupled or not; iron or steel couplings therefor and complete parts of such couplings.	When used in casing water, oil and natural gas wells or for the transmission of natural gas under high pressure from gas wells to point of distribution .....50%
Leather for manufacturing gloves and mitts.....	Mentioned in tariff item 604 on which duty was paid at the rates of duty set forth in said item, when used in the manufacture of gloves and mitts .....33½%
Machinery, new or used, of a class or kind not made in Canada.	When imported by manufacturers of automobiles and motor vehicles or of automobile and motor vehicle parts to be used in the production of such automobiles and motor vehicles or automobile and motor vehicle parts .....99%
Materials.....	When used by manufacturers of malleable iron castings or steel shafting for use exclusively in the manufacture of such articles for use in the manufacture of goods enumerated in Tariff Items 409a, 409b, 409c, 409d, 409e, 409f, 409g, 409j, 409o, 409p and 439c.....99%
Materials.....	When used in the manufacture of containers for articles entitled to entry under Tariff Item 219a.....99%
Materials.....	When used in the manufacture of articles entitled to entry under tariff item 442 when such articles are sold to manufacturers to be used as specified in said item.....99%
Materials, including all parts.....	When used in the manufacture of articles entitled to entry under tariff item 442 (articles used in cost of manufacturing) when such articles are sold to manufacturers to be used as specified in said item.....80%
Materials.....	When entering into the cost of cyanide of potassium and cyanide of sodium.....99%
Materials, including all parts.....	When used in the manufacture of articles entitled to entry under tariff item 411, 411a (machinery for sawing lumber) not including saws, and articles entitled to entry under tariff item 410l, when such articles are used as specified in said items.....60%
Materials.....	When used in the manufacture of goods enumerated in tariff items 538a.....99%
Materials.....	When used in the manufacture of articles entitled to entry under tariff item 410b, 410z, when such articles are used as specified in said item.....70%
Materials.....	When imported by manufacturers of hat sweats and hatters' tips and sides and used in the manufacture of such articles in their own factories .....99%
Materials.....	(a) When used in the manufacture of articles enumerated in tariff item 236.....50%
(b) Woven fabrics, wholly of cotton, not bleached, mercerized nor coloured, weighing not more than seven and one-half pounds per one hundred square yards.	(b) When imported under the British Preferential Tariff and used exclusively in the manufacture of articles enumerated in Tariff item 236.....99%
Materials, including all parts.....	When used in the manufacture of goods enumerated in tariff item 440k (engines used in the fisheries).....50%
Materials.....	When used in the manufacture of articles entitled to entry under tariff item 663b (articles which enter into the cost of the manufacture of fertilizers, when imported for use exclusively in the manufacture of fertilizers) when such articles are sold to manufacturers to be used as specified in said item .....99%
Materials.....	When used in the manufacture of articles enumerated in tariff item 410e.....99%
Materials, including all parts.....	When used in the manufacture of marking gauges, levels, planes or hand tool scrapers, spoke shaves, try squares, bevels, measuring tapes of metal, rules, forged wire rope sockets, lathe dogs, tool holders, forged clamps, chain pipe wrenches; provided that no drawback shall be paid under this item unless at least 50% of the cost of producing the finished article has been incurred in Canada; and provided further that no drawback under this item shall be payable more than once on any article.....60%
Materials, including all parts.....	When used in the production of engines for use exclusively in the equipment of aircraft.....60%
Materials, including all parts.....	When used in the manufacture of aircraft, not including engines; provided that no drawback shall be paid for this item unless at least 50% of the cost of producing the finished article has been incurred in Canada.....60%
Oil.....	When used in the manufacture of manilla rope, not exceeding one and one-half inches in circumference, when used exclusively in the fisheries.....99%
Oil, fuel and other articles not machinery.....	When entering into the cost of twine for baling farm produce, manufactured in Canada on and after June 1, 1944, and when entering into the cost of binder twine manufactured in Canada.....99%
Paper of all kinds.....	When used by the publisher or printer in Canada in the production of periodical publications enjoying second-class mailing privileges, the pages of which are regularly bound, wire-stitched or otherwise fastened together.....75%

GOODS SUBJECT TO DRAWBACK FOR HOME CONSUMPTION

Goods	When Subject to Drawback and portion of Duty (not including special duty or dumping duty) payable as Drawback.
Plate glass.....	Polished, of a class or kind not made in Canada, when used in the manufacture of safety or non-shatterable glass, or otherwise laminated.....99%
Rhinestones, settings for rhinestones, metal spots and beads...	When imported by manufacturers of dress trimmings and used exclusively in their own factories in the manufacture of dresses and dress trimmings.....99%
Rolled hexagon iron or steel bars..	When used in the manufacture of cold drawn or cold rolled iron or steel bars.....60%
Rolled round wire rods in the coil, of iron or steel, not over .375 inches in diameter.	When imported under the British Preferential Tariff and used in the manufacture of galvanized iron or steel wire, curved or not .144, .104 or .092 inches in diameter with tolerance not to exceed .004 inches but not when such wire is for use in telegraph or telephone lines.....99%
Rolled round wire rods in the coil, of iron or steel, not over .375 inch in diameter.	When imported under the British Preferential Tariff and used in the manufacture of wire of iron or steel, coated with zinc or spelter, curved or not, in coils, not more than .144 inch and not less than .080 inch in diameter, with tolerance not to exceed .004 inch, when such wire is used by manufacturers of barbed fencing wire or of wire fencing for use exclusively in the manufacture of barbed fencing wire or of wire fencing, in their own factories.....99%
Seamless iron or steel tubing over four inches in diameter; iron or steel couplings therefor and complete parts of such couplings.	Provided that drawback payable under this item is in lieu of drawback payable under any other item.
Spiral spring steel.....	When used in transmission of natural gas under high pressure from gas wells to points of distribution.....50%
Stearine and caseine.....	When used in the manufacture of railway spiral springs.....99%
Steel.....	When used in the manufacture of leather.....99%
Steel.....	When used in the manufacture of files, augers, auger bits, bit braces, hammers, wrenches or hatchets.....60%
Steel.....	When used in the manufacture of cutlery and stove trimmings.....99%
Steel.....	When used in the manufacture of scythes, reaping hooks, hay or straw knives, hoes, agriculture forks, hand rakes, axes and windmills.....99%
Steel.....	When used in the manufacture of skates and bicycle chains.....40%
Steel billets.....	When used in the manufacture of seamless pipes, tubes and flues mentioned in items 399 and 410D; no drawback shall be paid under these items when entered under General Tariff of Schedule A.....99%
Steel sheets, hot or cold rolled or coated with lead or with lead and tin .064 inches to .022 inches in thickness, 20 to 42 inches in width and 50 to 120 inches in length.	When used in the manufacture of stampings for automobiles.....99%
Sugar.....	Raw sugar produced in the British Empire, or sugar refined in Canada from raw sugar produced in the British Empire, for use in Canadian manufacture of wine.....99%
Woven fabrics in the web.....	When used in the manufacture of linings for hats and caps, and in the manufacture of hat shapes and bonnet shapes made from buckram.....99%
Woven fabrics, wholly of cotton, not bleached, mercerized or coloured, weighing not more than seven and one half pounds per one hundred square yards.	When imported and used exclusively in the manufacture of articles enumerated in tariff item 236.....99%

DRAWBACK ON SHIPS' STORES

A drawback equal to the customs duty paid may be allowed on ships' stores delivered for British and foreign warships and telegraph cable ships, for transports owned, chartered or controlled by the British Admiralty, and for ships proceeding on an ocean voyage outside of Canada, for use on board thereof: Provided that the Minister of National Revenue shall define and limit the kind, quantity and class of goods which may be so delivered as ships' stores, and that such stores or any part thereof shall not be relanded, sold or disposed of in Canada, without due entry and payment of duty.

Drawback on tea, 6½¢ lb.; coffee roasted in Canada, 5¢ lb.

A drawback equal to the customs duty paid may be allowed on ships' furnishings or equipment, articles used in the manufacture of ship's furnishings or equipment, and on goods commonly known as

ships' chandlery, supplied to vessels (a) plying on transoceanic routes, (b) bound from a port on the Atlantic coast to a port on the Pacific coast and vice versa, and (c) bound for ports south of the line of the Tropic of Cancer.

A drawback equal to the Customs duty and tax paid may be allowed on anti-fouling and anti-corrosive paints used on any ship undergoing repairs in a Canadian port, and then proceeding on a voyage to a port outside Canada.

Such claims for drawbacks shall not be paid unless the duty and tax have been paid on the said goods within three years immediately preceding date of delivery to the vessel and claim for drawback substantiated upon oath before a Collector of Customs and Excise, in approved form, to the satisfaction of the Minister of National Revenue, within six months thereafter.

DRAWBACK ON GOODS USED IN THE ORIGINAL CONSTRUCTION OF SHIPS OR VESSELS BUILT IN CANADA

When imported goods on which Customs duties have been paid are used in the original construction of,

- (a) Ships or vessels having within themselves the power of independent navigation either by means of sails, steam or other motive power; or
- (b) barges or scows built of iron or steel and measuring over one thousand tons gross tonnage;

there may, subject to certain conditions, be allowed a drawback of 99% of the Customs duties paid thereon:

The claimant for drawback shall be in all cases the builder of the ship or vessel.

Duties must have been paid on the goods within three years of the date of filing the claim.

DRAWBACK ON GOODS IMPORTED INTO CANADA AND EXPORTED THEREFROM

The following regulations have been established governing Customs and Excise drawback on goods imported into Canada and thereafter exported, effective on and from September 1, 1946.

When imported goods on which duties and/or taxes have been paid are exported from Canada, there may, subject to the following conditions and for the duration of the war, be allowed a drawback of ninety-nine per cent of the duties and/or taxes paid thereon:—

1. The drawback shall be paid to exporter of the goods.

2. Whole packages of goods as imported may be broken and part only thereof exported, but no use shall have been made in Canada of the goods exported;

3. The quantity and identification of such goods imported and exported and the amount of duties and/or taxes paid thereon shall be ascertained;

4. Claims for drawback submitted on and after September 1, 1946, shall not cover goods exported for a period of more than twelve consecutive months and must be filed with the Collector and complete evidence attached thereto within a period of six months from the date of the last export entry covered by the claim. Such drawback claims shall not be paid unless the duties and/or taxes have been paid on the goods within three years of the date of exportation thereof, nor unless the entered value for duty of the goods exported, on which claim is made, is in the aggregate more than fifty dollars;

5. Claims for drawback shall be made under oath before a Collector, Justice of the Peace or Commissioner for taking Oaths, in such form as the Minister shall prescribe and shall, before payment, be verified to the satisfaction of the Minister, who may require, in any case, the production of such further evidence, in addition to the usual averments, as he deems necessary to establish the bona fides of the claim. Nothing in these regulations shall be deemed to alter or amend the law, or to affect any discretion vested in the Minister with respect to the payment or non-payment of drawbacks, and the Minister shall be the

sole judge as to whether any claim for drawback shall be paid in whole or in part.

6. Upon the exportation of goods entitled to drawback, export entries, in triplicate, in the usual form (with the words "subject to Drawback" marked on the face), shall be filed with the Collector at the port of exit from Canada, naming the conveyance by which and the country or place to which the goods are to be exported and fully describing the kind and quantity thereof and also the marks and numbers on the packages;

7. The following documents shall be delivered with the claim for drawback:—

(a) A copy of the import entry showing payment of duties and/or taxes on the goods imported and exported, on which drawback is claimed. If a copy of the import entry, however, has been furnished with a previous claim for drawback, it will be sufficient to "refer" to such copy and indicate the claim to which it was attached, without furnishing a further copy of the entry;

(b) A certified true copy of the export invoice;

(c) A copy of the export entry, duly numbered and certified by the Collector at the port of exit where the goods were entered for exportation from Canada;

(d) A certificate of importation, sale or transfer, in form prescribed by the Minister, when the claimant entitled to drawback is not the importer of the goods.

9. Drawback is not payable in respect of Customs penalties imposed on imported goods, nor in respect of goods referred to above which are returned to the country from whence imported.

Detailed information may be obtained at District Drawback Offices located at Halifax, N.S., Saint John, N.B., Montreal, P.Q., Ottawa, Oshawa, Toronto, Hamilton, London and Windsor, Ont. Winnipeg, Man., and Vancouver, B.C.

SCHEDULE "C"

PROHIBITED GOODS

"Aspirin," so marked by trade name.

Books, printed paper, drawings, paintings, prints, photographs or representations of any kind treasonable or seditious, or of an immoral or indecent character.

Bees, importation into Canada of bees, used or second-hand hives, or raw hive goods or products, except honey or wax. To prevent further introduction of foul brood and other diseases, combs, second-hand hives and bee supplies. Bees imported in combless packages, unless accompanied by certificate, stating that the food supplied and carried in the package is free from disease.

Reprints of Canadian Copyrighted Works, and reprints of British Copyrighted Works which have been copyrighted in Canada.

Coin, base or counterfeit.

Oleomargarine, butterine or other similar substitutes for butter, and process butter or renovated butter.

Tea adulterated with spurious leaf or with exhausted leaves or containing so great an admixture of chemical or other deleterious substances as to make it unfit for use.

Goods manufactured or produced wholly or in part by prison labour or which have been made within or in connection with any prison, jail or penitentiary; also goods similar in character to

those produced in such institutions, when sold or offered for sale by any person, firm or corporation having a contract for the manufacture of such articles in such institutions or by any agent of such person, firm or corporation, or when such goods were originally purchased from or transferred by any such contractor.

Animals suffering from any contagious disease.

Metallic trading checks in circular form.

Any goods—(a) which, if sold, would be forfeited under the provisions of Part VII of the Criminal Code; or, (b) Manufactured in any foreign state or country which bear any name or trade mark which is or purports to be the name or trade mark of any manufacturer, dealer or trader in the United Kingdom or in Canada unless such name or trade mark is accompanied by a definite indication of the foreign state or country in which the goods were made or produced:

Provided that for the purposes of this item if there is on any goods a name which is identical with or a colourable imitation of the name of a place in the United Kingdom or in Canada, or in any other British country, such name, unless it is accompanied by the name of the state or country in which it is situated shall unless the Minister decides that the attaching of such name is not calculated to deceive, (of which matter the Minister shall be the sole judge), be treated as if it was the

name of a place in the United Kingdom or in Canada or in any other British country.

Automobiles and motor vehicles (used or second hand), all kinds, manufactured previous to the calendar year in which importation into Canada is sought to be made. Tariff Items 702 and 705A, 706, 707 or 708 or under tourists' or travellers' vehicle permit; or forfeited or confiscated for any offence under the customs regulation; or left by bequest, or a bona fide settler on a first arrival, but not entitled to entry free of duty under Tariff Item 705A are alone exempt.

Used or second-hand aeroplanes and aircraft of all kinds:

Provided that this item does not affect in any manner aeroplanes and aircraft:

(a) Imported under tariff item 707 and 708, or engaged solely in international traffic, or brought in by non-resident tourists for temporary use under permit issued by the Department of National Revenue.

(c) Forfeited or confiscated for any offence under the customs laws, the air regulations or the laws of any province of Canada.

(d) Imported by the Department of National Defence for military purposes.

Posters and handbills depicting scenes of crime or of violence.

Stallions and mares of less value than fifty dollars each.

White phosphorus matches.

Perfumes imported for sale bearing thereon or on the containers thereof the name or trade mark "Coty" the autographic signature "Coty" or the word "Styx."

Common mongoose (*Herpestes griseus*) or mongoose of any kind;

Common mynah, Chinese mynah. Crested mynah, or any other species of the Starling family (*Sturnidae*); Java sparrows, rice bird, nutmeg finch; or other species of the weaver bird family (*Ploceidae*);

European Chaffinch (*Frigilla coelebs*);

Great titmouse (*Parus major*).

Used or second-hand periodical publications:

Provided that this item does not affect in any manner periodical publications:

(a) Sent, gratis, to Canada for charitable purposes.

(b) Sent to persons in Canada as casual donations by friends abroad.

(c) Imported for personal or for institutional use, and not for resale.

(d) Imported by or for paper mills for use as stock in the manufacture of paper.

Used or second-hand mattresses or materials therefrom:

Provided, that this item does not affect in any manner:

(a) Mattresses imported under Tariff Items 704, 705, 706, 707, 708, or under tourists' or travellers' vehicle permits.

(b) Materials from used or second-hand mattresses, when imported after having been cleaned and fumigated, under such regulations as the Minister may prescribe, accompanied by such certificates as he may designate.

Vaseline—Goods imported for sale, bearing thereon or on the container the word or trademark "Vaseline."

Smoke screen apparatus for use on motor vehicles or on water borne craft of all kinds.

Aigrettes, egret plumes, or so called osprey plumes, and the feathers, quills, heads, wings, tails, skins, or parts of skins of wild birds, either raw or manufactured; but this provision shall not apply to:—

The feathers or plumes of ostriches.—

The plumes of the English pheasant and the Indian peacock.—

The plumage of wild birds of groups recognized as game birds in any Canadian game law, and for which an open season is provided thereunder.—

The plumage of birds imported alive, nor to specimens etc., imported under regulations of the Minister of National Revenue for any natural history or other museum, or for scientific or educational purposes.

PACKAGES

The following Items show the approximate value for duty on packages of their respective goods, when value of packages is not mentioned on the invoice presented for entry.

ALCOHOLIC LIQUORS, VIZ:—

Absinthe, brandy, cordials, gin, whisky, etc., in wood, each, drums, \$8.00; puncheons, \$6.00; pipes, \$6.00; vats, iron hoops, \$6.00; vats, brass hoops, \$8.00; $\frac{1}{2}$ vats, iron hoops, \$4.00; $\frac{1}{4}$ vats, brass hoops, \$6.00; $\frac{1}{4}$ vats, iron hoops, \$3.00; $\frac{1}{4}$ vats, brass hoops, \$4.00; hogsheds, \$4.00; $\frac{1}{4}$ casks, \$3.00; octaves, \$1.50; $\frac{1}{2}$ octaves, \$1.00; $\frac{1}{4}$ octaves, 75 cents.

Ale, beer and porter, in wood, each, hogsheds, \$4.00; barrels, \$3.00. In bottles, per dozen quarts, 25 cents; pints, 20 cents; splits, 20 cents.

Beef and pork, barrel of 200 lbs., galvanized hoops, \$1.80; black hoops, \$1.60; $\frac{1}{2}$ bbl., galvanized hoops, \$1.60; black hoops, \$1.50.

Brandy, rum, whisky, wine, and champagne, etc., in bottles or flasks, per dozen pints, 30 cents; with cups, 40 cents; quarts, 40 cents; decanters, \$2.00; demijohns, \$1.00; phials, 8 cents; $\frac{1}{2}$ pints, 20 cents. In earthenware jars, 60 cents per dozen.

Butter, peanut, glass jars with vacuum caps, per gross, small size, \$2.80; medium, \$3.60; large, \$4.50.

Butter, tubs, each, 25 lbs., 25 cents; $\frac{1}{2}$ tubs, 15 cents. Cement, bags, each, cotton, 10 cents; jute, 5 cents; paper, $2\frac{1}{2}$ cents.

Cheese, crocks, per dozen, 30 cents.

Chicory, tins, each, 28 lbs., 35 cents; 56 lbs., 50 cents.

Cider, bottle, per dozen quarts, 40 cents; pints, 30 cents.

Cocoa nut, tins, each, 1 lb., 4 cents; $\frac{1}{2}$ lb., 3 cents; $\frac{1}{4}$ lb., 1 cent. Wood, each 20 lbs., 14 cents; 11 lbs., 12 cents. Glass jars, per dozen, 40 cents.

Cocoa paste, tin caddies, 15 lbs., 45 cents.

Egg Cases, 15 cents each.

Fish, barrels, each, 25 cents; $\frac{1}{2}$ barrels, 15 cents; kegs, 15 cents; kits, 10 cents.

Gin in bottles, per dozen, red cases, 40 cents; yellow, 40 cents; green, 30 cents; violet, 24 cents; white, 24

cents; blue, 22 cents; flasks, 22 cents; glass jars, quarts, 40 cents; pints, 30 cents.

Gin in stone jars, per dozen quarts, 40 cents; pints, 30 cents.

Glucose, barrels, each, 75 cents; $\frac{1}{2}$ barrels, 50 cents; 10 gallon kegs, 40 cents.

Jams, jellies, preserves, and marmalades, glass jars, per dozen, 1 lb., 13 cents; 2 lbs., 19 cents; 3 lbs., 24 cents; 4 lbs., 30 cents; 7 lbs., 50 cents; 14 lbs., 75 cents. Earthenware pots, same values. Tin pails, per dozen, 1 lb., 20 cents; 2 lb., 30 cents; 3 lbs., 35 cents; 4 lbs., 40 cents; 5 lbs., 40 cents; 6 lbs., 45 cents; 7 lbs., 50 cents; 14 lbs., 75 cents; Tumblers, per doz., 4 oz., 25 cents; 8 oz., 30 cents; 16 oz., 50 cents. Tumblers, cup shaped, per doz., 6 oz., 25 cents; 8 oz., 26 cents; 9 oz., 28 cents. Tins to be free if they have to be destroyed to get at the contents.

Lard, in pails, 10 lbs., per doz., \$2.65; 20 lbs., \$3.60; 25 lbs., \$4.00; 56-60 lb. tubs, per doz., \$6.35; $\frac{1}{2}$ bbl., 100 lbs., each \$1.80; bbls., 200 lbs., each \$2.00; tins, 335 lbs., each \$2.75; kegs, 50 lbs., each \$1.25.

Lime juice, bottles, per dozen quarts, 40 cents; pints, 30 cents.

Molasses, glucose and syrup, puncheons, each, \$5.00, tierces, 43-65 gals., each \$3.00; barrels, 25-30 gals., soft wood, each, \$2.50; half bbls., soft wood, each, \$2.00; barrels, 25-30 gals., oak, each, \$2.50; half barrels, oak, each, \$2.25; 5 gal. keg, oak, each, \$1.25 10 gal. keg, oak, each, \$1.70; 15 gal. keg, oak, each, \$1.75; 5 gal. keg, soft wood, each, \$1.10; 10 gal. keg, soft wood, each, \$1.30; 15 gal. keg, soft wood, each, \$1.70; 5-inch square tin, each, 30 cents. Fulcrum top tins, 2 lbs., per 100, \$2.50; $2\frac{1}{2}$ lbs., \$3.00; 5 lbs., \$5.00; 10 lbs., \$7.00; 20 lbs., \$20.00.

Peanut Butter—glass jars: small 24 cents; medium 30 cents; large 38 cents per dozen. Tins, 6 cents per tin.
 Petroleum, linseed and lubricating oil, barrels, each, \$3.00.
 Pork and beef, 200 lb., barrels, each, \$1.80; 100 lb. barrels, \$1.60.
 Pork, barrels, each, \$1.00; $\frac{1}{2}$ barrel, 60 cents.
 Prunes, glass jars, per dozen, 2 lbs., 25 cents; 4 lbs., 40 cents; 7 lbs., 55 cents.
 Raisins, paper cartons, 15 oz., seedless, \$4.50 per M.; 15 oz., seeded, \$3.60 per M.; 11 oz., seedless, \$3.50 per M.; 11 oz., seeded, \$3.17 per M.; little nickel \$2.00 per M.
 Rice, cartons, 1 lb., \$3.60 per M.; 2 lbs., \$4.50 per M.,
 Salt, in $\frac{1}{2}$ lb. cotton bags, per 100, \$1.00; 2 lbs., \$1.10
 $2\frac{1}{2}$ lbs., \$1.25; 3 lbs., \$1.35; $3\frac{1}{2}$ lbs., \$1.45; 4 lbs., \$1.55; 7 lbs., \$2.25; 8 lbs., \$2.35; 10 lbs., \$2.70;
 14 lbs., \$3.10; 100 lbs., in unbleachable bags, \$15.00 per 100; 200 lbs., in unbleachable bags, \$30.00 per 100; bbls. containing small salt bags each, 60 cents; salt in burlap bags, 50 lbs., per 100, \$8.50; 100 lbs., \$13.00; 140-150 lbs., \$15.35; 200 lbs., \$19.25.
 Tea, tins, plain, each, $\frac{1}{2}$ lb., 1 $\frac{1}{2}$ cents; 1 lb., 2 $\frac{1}{2}$ cents; 2 lbs., 3 cents; 5 lbs., 5 cents; 10 lbs., 8 cents; 20 lbs., 20 cents. Tins, fancy, each, 1 lb., 6 cents;

$\frac{1}{2}$ lb., 3 cents. Small paper packages, free if tea is free.
 Usual outside coverings for free goods. Free
 Veneer jackets: 5 gal., $\frac{1}{4}$ veneer, 3-strand wire, each, 40 cents; 10 gal., 60 cents; 10 gal., $\frac{1}{2}$ veneer, 3 wooden bends, \$1.00; 5 gal., $\frac{1}{8}$ veneer, 3 wooden bends, 55 cents; 5 gal. case for square can, 25 cents.
 Vinegar, wood hogheads, each, 48 to 56 gallons, \$3.00; casks, 26 to 32 gallons, \$2.25; casks, 18 to 20 gallons, \$2.00. Bottles, per dozen quarts, 40 cents. Demijohns, each, 5 gallons, 35 cents; 4 gallons, 30 cents; 3 gallons, 20 cents; 2 gallons, 14 cents; 1 gallon, 10 cents; $\frac{1}{2}$ gallon, 7 cents.
 All packages containing goods subject to any ad valorem duty, or to both an ad valorem and specific duty, when charged separately in invoice. 15; 20-10%; 20; 20
 Usual coverings containing machinery subject to any ad valorem duty, when not included in the invoice value of the goods they contain. 7 $\frac{1}{2}$; 15; 15; 20
 All other packages of wood such as pallets or barrels. 17 $\frac{1}{2}$; 20; 22 $\frac{1}{2}$; 25
 Tin. 20; 25; 25; 30
 Glass as bottles and demijohns 20; 27 $\frac{1}{2}$; 27 $\frac{1}{2}$; 32 $\frac{1}{2}$
 Earthenware as jars or crocks. 25; 30; 30; 35
 Iron or Steel. 10; 25; 27 $\frac{1}{2}$; 35

ADDENDA

A selection of abridged notes to aid Importers and others with limited experience in Customs business.

Animals, pure bred, for improvement of stock, to be duty free, must be imported under strict Customs regulations

British Preferential. To secure the British Preferential it is necessary to note that:—

- (1) A separate invoice must be furnished for preferential goods.
- (2) Invoice must have certificate as to origin of goods.
- (3) Goods must be packed separately or not mixed up with other goods
- (4) Goods must come direct or have a through bill of lading.

Cash discounts are not allowed for Customs purposes. The terms of the cash discount should be shown on the invoice but deduction of the amount, and without evidence that the discount has been earned, dumping duty will apply.

Cattle for exhibition purposes over six months old entering Canada from the United States must have a veterinary certificate signed by a veterinary inspector of the United States Bureau of Animal Industry, stating that they have passed the tubercular test within the last six months, also an affidavit from the importer identifying the cattle entered. The importer is required to furnish a bond for security equal to the full value of the animals and articles entered, conditional upon the due exportation of the same, or the delivery to the Customs Collector the proper manifests for the transportation of the animals and articles in bond, or the payment of duty thereon, within three months from time of entry.

Coal and Coke. All persons dealing in coal and coke are required to secure license from the Wartime Prices and Trade Board, Ottawa.

Deer, in the carcass or parts thereof, when shot for sport, under provincial or territorial authority in Canada, by any person not domiciled in Canada, may be exported at the customs ports of Halifax, Yarmouth, McAdam Junction, Saint John, N.B., St. Stephen, Montreal, Quebec, Sherbrooke, Beebe Junction, St. Armand, Fort Erie, Brockville, Kingston, Ottawa, Port Arthur, Prescott, Niagara Falls, Sarnia, Sault Ste. Marie, Toronto, Windsor, Ont., Emerson, Coultts, North Portal, Kingsgate, Waneta, B.C., White Horse, Y.T., all other customs ports and outposts in Canada on the frontier of the United States, and such other ports as shall from time to time be designated by the Minister of National Revenue for the export of deer.

An export entry in duplicate is required in respect of deer in the carcass or parts thereof shot under provincial or territorial authority and intended to

be exported, and exportation may be permitted upon the exporter subscribing and attesting before a Collector of National Revenue or other officer of Customs a declaration to be annexed to said export entry.

In cases where a non-resident sportsman desires to leave Canada before the game arrives at a Customs Port of Exit, the Export Entry and declaration may be made by such sportsman and left with the Collector of National Revenue at the Port of Exit for use when the game arrives at the said port.

The exportation of deer in the carcass or parts thereof, being the property of a provincial government, may be permitted without the declaration provided in Section 4 hereof upon the Collector of National Revenue or other officer of Customs being furnished with a certificate signed by a duly authorized officer of the provincial government concerned to the effect that the deer or parts thereof proposed to be exported are the property of the provincial government.

Any person who wishes to export any carcass or parts thereof of deer raised or bred upon his own land, or upon lands owned by a Company or association of persons of which he is a member, shall make affidavit upon the face of the export entry to the effect that the deer, the carcass or parts whereof is so entered for exportation, was raised or bred upon his own lands or upon lands owned or held by a company or association of persons of which he is a member (describing the location of such lands, and naming the association or company holding the same).

Where in any province or territory the right to sell deer in the carcass or parts thereof is prohibited or restricted, the same shall not be exported if sold in contravention of such law.

Dogs, pure bred. To obtain free entry the importer must produce a certificate of purity of blood signed by the breeder. He must also make an affidavit that the dogs imported are the identical animals described on the certificate.

Exports of Prohibited Goods. Transportation companies and others concerned are advised that, except when specially authorized, shipments may not go forward from interior points to the frontier ports of exit unless the required export license or permit accompanies the shipping document.

Firearms and dangerous and offensive weapons, restrictions on importation of:—

"Note that a permit (which may be known as a

Police Permit) in Form 76a and 76b is required by everyone to lawfully have upon his person elsewhere than in his dwelling house, etc., or to carry, concealed, a pistol, revolver, sheath knife, etc., or other dangerous or offensive weapon, and that a similar police permit is required by every alien to lawfully have in his possession *anywhere* any firearm, or ammunition therefor, or any offensive weapon.

An alien, though a bona fide sportsman and hunter, passing through Canada having in his possession any revolver or pistol is required to have a permit.

Firearm Exports Prohibited. In respect of Arms, Ammunition, Implements or Munitions of war, may not be exported without Arms Export Permit issued by Foreign Exchange Control Board.

Flying. The Defence of Canada Regulations prohibit the navigation of all civil aircraft over Canada, or Canadian waters, except under specific permission granted by or on behalf of the Minister of Transport.

Fowls, pure bred, must have a certificate of blood describing the breed and signed by the breeder.

Funds cannot be taken out of Canada without permission from the Foreign Exchange Control Board. See article elsewhere in this volume.

Goods damaged in transit. Collectors may permit an importer to abandon to the Crown any whole package of goods damaged in transit, and be relieved of payment of duty thereon, if notice is given within 30 days.

Gold export.—Collectors of Customs must not permit the exportation of gold whether in the form of coin or bullion, except upon the production of a license issued by the Deputy Minister of Finance for each shipment, such license to state the value or the approximate weight in ounces of the gold comprising the shipment. Provided that no such license shall be issued to other than a Canadian chartered bank or the Bank of Canada.

Goods perishable and breakable. Collectors are permitted to make an allowance for all damage in excess of 15% as certified to by the appraiser on perishable and breakable goods such as fruit, crockery and glass, if the claim is made within three days of the arrival of such goods. If duty has been paid on the full value of such goods, a refund may be arranged if the claim is made within 14 days and appraisal is made as soon as they can be examined.

Horses, carriages and harness going into the United States by permit, may be re-admitted into Canada duty free if they are returned within the period specified on the permit without change of ownership. They must be reported outward in duplicate with such description as to be identified on return. Duty is to be paid on repairs, provided however, that the expense of compulsory repairs, rendered necessary as the result of an accident or other casualty, to enable the vehicle to continue the tour and return to Canada shall be exempt from duty and taxes.

Machinery and articles when exported for repairs may be re-admitted by payment of duty on the repairs, only if returned within one year, provided further that application was made for outward entry and examination at Customs at time of export; provided the repairs cannot be made in Canada.

Meats.—All importations of potted, canned or preserved meats must be examined by an officer of the Department of Agriculture in addition to the certificate of purity that must accompany such goods. Pork, fresh or frozen, is prohibited importation except under license by the Minister of National Revenue.

Milk, Vegetable and Fruit Regulations: The containers of milk, vegetable and fruit products:—

- (a) Are to be marked with the initials, the surname and the address of the packer;
- (b) Must give a true description of the contents;
- (c) Must show the firm No assigned to the establishment and must correspond otherwise with the label on the container;

(d) Owners or managers of establishments shall supply to the Dairy and Cold Storage Commissioner duplicate copies of all labels, stencils or lithographed designs used in the establishments; no labels, stencils or lithographed designs shall be used unless they have been approved in writing by the said Commissioner. One copy shall be filed with the Dairy and Cold Storage Commissioner, the other copy to be retained by the owner or manager and shall be produced for the information of an inspector when required.

Perishable goods.—Arrangements have been made for the delivery of perishable goods prior to making the regular Customs entry. For this purpose, the importer may deposit with the Collector of Customs a bond or money sufficient to pay the duty and taxes, and the required entry must be completed within ninety-six hours. When arrangements have been made to deliver goods on this basis, the importer must present his invoice to the proper Customs Officer at the point of arrival, for checking purposes, and must be sure entry is made within the ninety-six hour period, otherwise the arrangement may be cancelled and the deposit seized. Perishable goods are considered to be fruits, vegetables, fish and such like goods that are subject to decay. Similar arrangements can be made for the delivery of newspapers and periodicals.

Poultry, Dressed.—No person shall import dressed poultry into Canada unless such poultry has been graded and packed and the boxes marked in accordance with the Regulation respecting the Grading and Marking of Dressed Poultry. No more than twelve birds shall be packed in any one box.

Perfecting entries. Sight entries must be perfected as well as entries on Form B1, on which duty is paid, pending production of certificate under Customs regulations for free entry of same, and for which a refund of duty is applied for. (See also Sight Entries on page 768).

Pineapple, canned, grading below "Choice Quality" except when imported in containers of not less than one half gallon capacity for re-manufacturing purposes.

Articles, when imported into Canada temporarily for repairs, adjustments or to be tested, may be admitted without duty or taxes; provided that the articles are such as can be satisfactorily identified and that a deposit or acceptable bond for double the amount of Customs duty and/or taxes be delivered to the Collector of Customs and Excise as security for the exportation of the articles under Customs supervision, or the due entry thereof for consumption, within six months from the date of importation.

Refund of Duty.—No refund of duty paid shall be allowed because of any alleged inferiority, or deficiency, or omission, unless reported to the collector within thirty days of the date of entry or delivery or landing, and the said goods have been examined by the said collector or by an appraiser or other proper officer of Customs, and the proper rate or amount of reduction certified by him after such examination.

Refund on goods returned not according to order, must comply with the following conditions:—

- (1) Goods are to be identified by Customs.
- (2) And exported within three months of date of entry.
- (3) Proof of export furnished.
- (4) Must be accompanied by export entry in triplicate
- (5) Delivered under Customs supervision.
- (6) Copy of waybill signed by carrier, also copy of export entry duly certified to by Customs officer at port of exit must be annexed to refund claim.

Refund on goods damaged in transit, duty having been paid on the entire shipment according to the invoice, it will be necessary to bill the railway or inland carriers for the amount of the duty in addi-

tion to the value of the goods. It will then be up to the railway to produce a short landing certificate from the ocean carriers if the goods are from overseas, or a proof that the goods were lost or destroyed beyond the confines of Canada. When this proof is produced it must be attached to the refund claim.

- Samples. Travellers'—**(1) Imported samples (not Canadian produce or manufacture) such as are carried by commercial travellers intended solely for use in taking orders for similar merchandise and not for sale, together with the trunks and other packages containing (except when of "no commercial value") are subject to ordinary duty and taxes at each time of importation, but not to special duty in addition thereto; provided, however, that the trunks in which samples are contained may be admitted free after payment of duty and taxes on first importation, if identified to the satisfaction of the Customs Officer.
- (2) Commercial travellers are required to deliver to the Customs Officer for entry purposes a properly certified invoice or a statement in detail, showing the price (wholesale) of each sample as sold for home consumption.
- (3) Cards, portfolios, pasteboard boxes or other coverings containing articles obviously for use only as samples to sell by and having no commercial value, may be admitted free of duty and taxes.

Special Regulations Respecting Samples from British Countries and from Most Favoured Nation Countries.

When such commercial travellers' samples are imported temporarily direct by non-residents of Canada from any British country or from any country entitled to most favoured nation treatment in tariff matters by Canada, they may be admitted upon deposit of a sum equivalent to the duty and taxes thereon, such deposit to be subject to refund on the exportation of samples under Customs supervision within twelve months from the date of Customs entry. The importer shall make and subscribe to a declaration on the face of the temporary entry that the goods described therein are bona fide samples for use only in taking orders for merchandise and are to be exported within twelve months.

When the samples are marked by a Customs Officer for identification and the temporary entry duly completed, the Collector may issue his permission for the release of the samples upon receiving the required deposit from the importer.

If all of the samples are not exported a deduction shall be made from the deposit equivalent to the duty and taxes payable on the samples not exported.

Samples admitted to temporary entry on deposit under the special regulations respecting samples from British and Most Favoured Nation Countries may be taken to the United States by the traveller and returned to Canada merely upon report at Customs at any time within twelve months from the date of the temporary entry. On their return the samples may be admitted without entry if, upon being

checked by a Customs Officer against the copy of the temporary entry and invoice in possession of the traveller, the officer is satisfied that the samples are those referred to in such temporary entry.

SHOWS OR CIRCUSES, CARNIVAL OR MIDWAY OUTFITS

Circuses with or without menageries but not including amusement riding devices, side shows and concessions intended to operate outside of the circus and menagerie proper, and for which a separate admission is charged, moving by rail or highway are subject to the following fees for each month or portion thereof;

(a) Circuses travelling in six or more railway cars or in twelve or more motor trucks... \$2,000

(b) Travelling in five or less railway cars or in eleven or less motor trucks..... \$1,000

Amusement riding devices, \$100; Side shows \$50; Concessions, \$25 for each month or portion thereof.

Imported tickets, advertising matter, programs, books, consumables, and articles for sale or to be distributed gratis, are subject to the regular duty and sales tax. For further particulars consult Dept. of National Revenue, Ottawa.

Sight Entry—If the importer or the person authorized, makes a declaration before the collector or other proper officer, that he cannot, for want of full information, make perfect entry thereof, the collector or officer may cause such goods to be landed on a bill of sight, by the best description that can be given, and to be seen and examined by such person and at his expense, in the presence of the collector or other proper officer, and to be delivered to such person, on his depositing a sum of money sufficient to pay the duties thereon.

(2) If the importer does not complete a perfect entry within the time appointed by the collector, the money so deposited shall be taken and held as duty accruing on such goods and a penalty equal to the amount deposited shall also be collected.

Sugar—No person other than the Sugar Administrator shall import or export from Canada any sugar except under permit issued by the Sugar Administrator. This does not apply to casual importation, not exceeding 100 pounds, nor to casual exports not exceeding 25 pounds, nor to maple sugar.

Valuation for duty on goods not sold for home consumption may, usually, be determined by ascertaining the total cost of producing the goods in condition ready for market and adding thereto the usual profits made on sales of a similar line of goods. Exporters shall show the amount on the invoice, the facts as to the following:

- (1) Freight prepaid and charged.
- (2) Freight prepaid and not charged.
- (3) Freight allowed to be deducted by the importer at settlement.

Waybills must show:—

- (1) Name and address of consignee.
- (2) Marks and number of packages.
- (3) Description of the goods contained in each package.
- (4) When goods are in bulk, the number of pieces, bundles or bushels.
- (5) In case of agricultural instruments, number and description of each class of instruments.

CUSTOMS PROCEDURE, ETC.

EXPORTING TO THE UNITED STATES

The customs laws of the United States, governing the importation of goods, very materially differ from ours. They have no such thing as the manifesting system such as we have, and all merchandise is supposed to be entered at the first port of arrival. However, they have ports termed I.T. Ports (immediate transport ports) to which goods may be forwarded in bond, without appraisement at the frontier port. In this case the goods must be carefully marked "Forwarded in Bond."

Merchandise, in order to be entered under Immediate Transportation, without appraisement at the frontier, must be destined to a designated immediate transportation port, and must be billed via a port at

which merchandise may be entered for transportation to another port without appraisement.

These ports through which goods must be billed and to which they must be consigned may be learned from the transportation company as the lists are too extensive to be given space here.

If goods are destined for a foreign country they are entirely under Transportation and Exportation entry in bond, in transit, for exportation from the seaboard port.

EXPORTING TO OTHER COUNTRIES

Exporters requiring information regarding invoice forms and Customs Regulations of other countries, applying to goods exported from Canada, should write to Department of Trade and Commerce, Ottawa.

GIFTS TO THOSE ON ACTIVE SERVICE

To be exported as gifts, addressed to members of the armed forces of the British Empire or their Allies, do not require a permit to export.

GOODS TO BE RETURNED TO THE U.S.

Merchants finding it necessary to return goods not according to order and wishing to obtain refund of duty will be required to make out four different forms to accompany the way bill when goods are shipped back. If shipment is over \$100.00 the forms are as follows:

1. "Foreign Owner's Oath" or "Oath of American Manufacture."
2. American Consular Certificate.
3. Export papers in triplicate.
4. One certified copy of Customs Incoming Manifest.

F.E.C.B. export permit—5 copies.

Where shipment is under \$100.00 the American Consular Certificate and Incoming Manifest are not required.

The intending consignee must send to the U.S. shipper for an affidavit on a prescribed form, mentioned above as the Oath of American Manufacture, declaring the goods to be of United States origin or manufacture, in order that the goods when returned may pass the U.S. Customs without duty.

When this affidavit is received it must be attached to the way bill by the transportation agent here and forwarded along with the goods. This will enable the United States Customs Officer at the frontier to recognize the goods as home manufacture and have them forwarded on to destination without duty. The original U.S. shipper may secure these forms at his Customs, but a better way is for the intending consignee to secure a copy from the local express agent here and forward same to the U.S. firm with all necessary explanation as to line of procedure and thus avoid possible delay.

The American Consular Certificate forms must be obtained from the nearest American Consul, who will send blank forms in triplicate. These must be filled in as required and returned to the American Consul with his fee, when he will return one copy to the intending consignee, who will attach same to way bill with other documents mentioned.

Export entry, procurable from Customs Department, must be made out by consignee in triplicate and attached to way bill together with the Foreign Owner's Oath, Consular Certificate and Incoming Manifest. One copy will remain on file at the port of exit, the second copy goes to the Customs Department and the third copy will be returned by the Customs officer at the Canadian port of exit to the merchant who returned the goods. He will then attach it to the refund of duty claim along with a copy of the way bill as a guarantee that the goods have been returned.

BRITISH CUSTOMS

See Article on British Customs Duties elsewhere in this Almanac.

CURRENCY CERTIFICATE OF INVOICE

Importers should, when ordering goods from Britain or any foreign country, instruct the exporter or salesman to always give the value of the goods in the home consumption column of the invoice and to show the same in the currency of the country of export.

Internal taxes should be definitely stated.

The exporter should also be very carefully instructed to place on the invoice the currency certificate.

In respect of invoices of goods from Great Britain or from any country where the currency has not substantially depreciated, the certificate of the exporter, showing the relative value of the paper currency in standard currency, as indicated by the form below, is accepted.

EXPORTER'S CERTIFICATE

The fair market value for home consumption at time shipped, shown on this invoice, is £. . . s. . . d. . . (currency of country) in paper currency, and is equivalent to £. . . s. . . d. . . (currency of country), in gold sovereigns as compared with the Canadian dollar on basis of \$. . . to the pound Sterling.

Signed.
(by exporter)

In other cases where the currency has substantially depreciated, there must be furnished a certificate, signed by a Consul or a Canada Trade Commissioner, or of a Bank, in the following form:—

CERTIFICATE OF CONSUL

Date.

I certify that at the date of exportation of the goods described in the within or annexed invoice, the true value of the currency, in which the invoice is made out, as compared with the standard dollar of Canada, is at the rate of.

(Dollars and Cents)

per.
(Here give the unit of currency of Invoice).

Signed.

GOODS SHORT LANDED

In the case of goods duty paid and short received, delivery of same upon subsequent arrival can be obtained, without payment of duty anew, only when the following regulations are observed:—

(a) Notice of the short receipt of goods must be given to the collector in writing within thirty days of entry.

(b) If the goods have been omitted from the shipment, a declaration to that effect must be produced from the exporter.

(c) If a portion of the consignment has been delayed in transit by the carriers, a declaration to this effect will be required from the latter.

(d) No portion of a consignment of goods, duty-paid, in respect of which a short shipment occurs, is to be disposed of by the importer until the appraiser has had an opportunity of checking over the goods.

SETTLERS' EFFECTS ENTRY

Settlers' effects are admitted duty free, if actually owned abroad by the settler for at least six months before his removal to Canada, and subject to regulations prescribed by the Minister.

Provided that any dutiable article entered as settlers' effects may not be so entered unless brought by the settler on his first arrival, and shall not be sold or otherwise disposed of without payment of duty until after twelve months' actual use in Canada.

Settlers' effects, viz:—Machines and implements for agricultural purposes, moved by mechanical power, and motor vehicles valued at not more than one thousand dollars, and boats for fishing purposes, if actually owned abroad by the settler for at least six months before his removal to Canada, are free subject to regulations prescribed by the Minister of National Revenue.

Provided that in respect to motor vehicles valued in excess of one thousand dollars duty shall be payable only on the amount in excess of one thousand dollars.

Provided further that the said machines, vehicles, implements and boats may not be so entered unless brought by the settler on his first arrival, and shall not be sold or otherwise disposed of without payment of duty until after twelve months' actual use in Canada.

AUTOMOBILES IMPORTED BY NON-RESIDENTS FOR PLEASURE PURPOSES ONLY

1. Automobiles imported by non-residents for their personal transportation may be admitted without the payment of duty thereon, under Traveller's Vehicle Permit (Form E. 50) subject to the following regulations:

On arrival at the frontier Customs port of entry, the driver of the automobile shall report at Customs and apply for a permit. The applicant for a permit shall be a non-resident of Canada and a temporary visitor therein. He or she shall be the owner of the automobile, or a member of the immediate family of the owner, who is also a non-resident of Canada, or shall be able to produce written authority from the owner to use such vehicle.

The automobile shall be admissible only when imported for the use of the non-resident permit holder, for the transportation of such non-resident, his family and guests, and such incidental carriage of articles as may be necessary and appropriate to the purposes of the journey, but not to be used for the transportation of persons or articles for hire, nor in any case primarily for the carriage of

articles. The use by any other person than the non-resident permit holder shall result in seizure and forfeiture of the vehicle.

No fee is to be collected for Customs attendance at any time in connection with the entry of travellers' automobiles.

2. *Temporary Admission, forty-eight Hours, at Ports and Outposts on the Frontier Only*—In respect of automobiles entering Canada for a stay not exceeding forty-eight hours, when the Collector or Sub-Collector is satisfied that conditions of subsections (a) and (b) of Section 1 are complied with, he is authorized to permit entry upon the owner surrendering his State license card, which will be returned to him on the return journey. In such cases, the use of Form E. 50 may be dispensed with.

3. *Traveller's vehicle Permits for a Period not Exceeding Sixty Days*—In respect of automobiles entering Canada for a period not exceeding sixty days, the Collector, if satisfied that the conditions stipulated in sub-sections (a) and (b) of Section 1 are complied with, may admit the vehicle without formal entry and may issue a permit on Form E. 50 for a period not exceeding sixty days.

(a) Should a traveller who has been granted a sixty-day permit desire an extension for a further period up to six months from the time of original entry, he may, upon presentation of the permit before the expiry date of same, apply for such extension to any Collector or Sub-Collector of Customs and Excise, who, upon being satisfied as to the bona fides of the use of the automobile may issue a new Form E50 and retain the expired permit for cancellation.

4. *Traveller's vehicle Permits for a Period in Excess of Sixty Days*—If, on reporting at the Customs frontier port of arrival, the non-resident owner of an automobile desires a traveller's vehicle permit for a period in excess of sixty days, the Collector, if satisfied that the conditions stipulated in sub-sections (a) and (b) of Section 1 are complied with, may admit the vehicle without formal entry and may issue a permit on Form E. 50 for the period designated by the traveller, such period, however, in the first instance, not to exceed six months.

If, through accident, illness or other unusual circumstances, the exportation of the vehicle at the expiration of six months from the date of the original entry cannot be effected, the matter shall be reported to the Deputy Minister of National Revenue for Customs and Excise, Ottawa, who, if satisfied as to the bona fides of the application, may authorize the extension of the traveller's vehicle permit for such additional period of time as may be necessary, and may specify the conditions under which such extension may be granted, and with what security.

COMMERCIAL VEHICLES

5. *Carrying Passengers Only*—Automobiles, motor trucks and other motor vehicles owned by British or foreign subjects may enter Canada and return to the United States without payment of duty on such vehicles when employed in conveying passengers in transit across the frontier, provided they are employed only for through transportation of passengers (either or both ways) between a point or place in the United States and a point or place in Canada. After a careful examination and appraisal has been made of such vehicles to enable the Customs officer to identify them on leaving the Dominion, Commercial Vehicle Permit (Form E. 50-B) shall be issued by the Collector or Sub-Collector on his being furnished with:

- (a) a cash deposit equivalent to the duty and taxes payable on the automobile, or
- (b) a bond of an approved guarantee company on Form D-3½, or
- (c) the special bond of an approved guarantee company on Form D3-A.

On exportation of the vehicle under Customs supervision within a period of thirty days, the cash deposit shall be subject to refund or the bond to cancellation. In default of proof of such exportation within thirty days, the cash deposit shall be taken to account as Customs duty and taxes, and the provisions of the bond enforced.

6. *Carrying Goods*—Automobiles, motor trucks and other highway vehicles owned by British or foreign subjects, carrying goods (dutiable or not) for delivery to a point in Canada may be admitted under

Commercial Vehicle Permit (Form E. 50-B), under the provisions of Section 5 above if proceeding to an interior port with a load (and under the same Section but without requiring a bond if the goods imported thereby are intended for delivery within the limits of the frontier port of arrival, provided the Collector is satisfied that security is not required), subject to due entry at Customs at the frontier port of arrival of all goods to be discharged in Canada, and the payment of all duties and taxes to which such goods may be liable, failing which, they must be forwarded in bond under manifest by railway to the point of destination. Provided, however, that goods arriving by highway vehicles entitled to entry on Form B. 4 or B 4½ as settler's effects, and goods for bona fide exhibitions, or horses for racing purposes eligible for entry on Form B. 18, may be allowed to proceed to interior destinations under Commercial Vehicle Permit for the vehicle, and manifest Form A-8 for the goods, without convoy; the same privilege may be granted in respect of articles for special use, and horses for breeding purposes, if the report and deposit required under Memo D No. 23 (Revised 1942) and No. 5 respectively, are not made at the frontier, in which case the report, and deposit (if any) shall be made at the port of destination.

(a) The exemption from duty prescribed in these Regulations shall not apply to vehicles used by peddlers with goods for sale, in which case duty and taxes are to be collected, having due regard to the provisions of Tariff Item 1215.

(b) The term "local traffic" used in this Regulation, and in the bond forms established in connection therewith, and the term "through transportation" shall not be held to prevent motor vehicles of foreign origin and not duty paid brought in by non-residents of Canada and Used in the International Conveyance of Passengers—from, (i) discharging passengers at different points in Canada on the inward trip, provided such passengers are destined through direct from the point of embarkation to the point of discharge, or (ii) taking on passengers at different points in this country on the outward journey, provided the passengers so laden are destined through direct from the point of lading to a point in a foreign country; This not to include the privilege of taking on passengers at one point in Canada and discharging such passengers of another point therein.

7. *Carrying Goods in Transit Only*—Highway vehicles may enter Canada without payment of duty on such vehicles and return to the United States when employed in conveying goods (dutiable or not) in transit in bond through Canada from one point or points in the United States to another point or points therein, under the following regulations:

(a) Motor vehicle operators desiring to become bonded carriers as provided for in these regulations shall make application to the Department of National Revenue, Ottawa, for the privilege.

(b) Upon the application being approved, the applicant shall be required to submit to the Department the bond of a Guarantee Company acceptable to the Dominion Government in approved form as set forth in Appendix I hereof in a penal sum to be fixed by the Minister not to exceed \$80,000, the bond to remain in full force and effect for a period of twelve months unless revoked prior to expiration, and shall be subject to renewal thereafter annually with the approval of the Department.

8. *Arriving Empty to Obtain Load for Export at Frontier or Inland Port*—Automobiles or motor vehicles of foreign origin and not duty paid, being driven into Canada to obtain a load for export, may be admitted under the provisions of Section 6 if proceeding to an interior port for a load, and under the same Section but without requiring a bond if obtaining the load within the limits of the frontier port of arrival, provided the Collector is satisfied that security is not required. Export entries must be required in respect of all goods exported by motor vehicle.

9. Automobiles, trucks and other vehicles exported temporarily by residents of Canada.

(a) Automobiles, trucks and other vehicles of Canadian origin, or duty paid in Canada, whether travelling under their own power or transported by rail or ship, may be exported, temporarily,

upon execution of Form E-60. This Form (which may be issued and verified at any Port in Canada) and the relative Provincial Motor Vehicle Permit, are required to be shown to Canadian Customs when departing from or returning to Canada. This means of identification permits the car and equipment to be admitted without payment of duty and taxes, except upon the value of repairs and equipment acquired abroad, as noted in paragraph (b).

(b) If it became necessary, because of an accident, to have repairs made abroad in order to enable the vehicle to continue the tour and return under its own power, the compulsory repairs so made shall be exempt from duty and taxes. In cases where no accident to the vehicle has occurred, but tire casings or inner tubes, or both, have been replaced in the ordinary course, exemption from duty and taxes may be granted under this regulation on one tire casing and one inner tube only.

(c) If additional equipment is installed and when the Provincial Motor Vehicle Permit expires, a new Identification Form E-60 is required.

AIRCRAFT IMPORTED TEMPORARILY BY NON-RESIDENTS FOR PLEASURE PURPOSES

10. Aircraft imported by non-residents for purposes of health or pleasure only may be admitted for a period not exceeding three months, without the payment of duty thereon and under Permit Form C. 15, subject to the following conditions:

(a) First alighting of the aircraft shall be made at a Customs Airport or at any Customs Port or Outport of entry, provided that, in the latter event, advance notice of date and approximate time of arrival shall have been given to the proper officer of Customs.

(b) On arrival the owner or pilot of the aircraft shall make report inwards to Customs and apply for issuance of Form C. 15.

(c) The aircraft shall not be used at any time or in any manner for purposes of trade or profit.

(d) Prior to final take-off for departure from Canada, which shall be from a Customs Airport or Customs Port or Outport of Entry, Permit Form C. 15 shall be surrendered to the proper officer of Customs, the aircraft reported outwards and clearance granted.

(e) No fee will be collected for Customs attendance in connection with the entry or clearance of aircraft for pleasure purposes, nor will there be any charge for the transportation of an officer to and from the flying field when first landing or final departure takes place at an airport where full time Customs service is provided or during the period of the day when an officer is regularly on duty at airports which have only part time Customs service. However, the expense of an officer's transportation to and from an airport to provide service shall be repaid by the parties accommodated when such service is requested and provided at (i) Airports outside the hours during which a Customs officer is regularly on duty, and (ii) Airports at which no Customs officer is regularly on duty.

NOTE: Advice to Customs officers as to time and place of first arrival at a Canadian Customs port shall be forwarded by telegraph, and the journey shall not be commenced until a telegraphic reply (sent "collect") has been received from the Canadian Customs officer. The importance of this will be realized when one considers the possibility of overflying the intended airport, or landing at another place by mistake, or making a forced landing, in all of which cases the reply from the Canadian Customs officer will assist in establishing the bona fides of the tourist in making his report to Customs or the Royal Canadian Mounted Police, as the case may be. Without such a telegram the tourist's presence at a place where no advance notice of his arrival had been received might render him subject to suspicion.

TOURISTS' OUTFITS

1. Articles of a character ordinarily classified as Tourists' or Sportsmen's equipment, imported into Canada by non-resident visitors, for temporary use, are admissible without payment of duty and taxes upon report on Temporary Admission Report, Form E-29, or, if no cash deposit is required, included on Form E-50 (Travellers' Vehicle Permit).

2. This authority for free entry is conditional on the imported articles being (a) imported for the tourist's personal use, (b) actually in the tourist's possession at the time of his arrival in Canada, and (c) reported to Canadian Customs for identification on report outwards, within six months from the date of entry, the Permit being surrendered at that time.

3. The concessions ordinarily granted to bona-fide tourists are extended to the personal effects of non-resident students entering Canada for the purpose of attending institutions of learning, the condition being, however, that exportation shall be effected, under Customs supervision, immediately after the conclusion of the school term or course.

4. For the purposes of ready reference, the conditions of entry of the various articles ordinarily included in Tourists' Outfits are given below:

DESCRIPTION OF GOODS	CONDITION OF ENTRY
Alcoholic Liquor.....	One quart by each adult person free of duty; balance prohibited importation.
Ammunition.....	Not exceeding 50 rounds, free of duty; balance dutiable.
Automatic pistols (including auto-loading).....	Prohibited entry, without exception
Boats, portable.....	E-29, without security.
Cameras.....	E-29, without security.
Camping Equipment.....	E-29, without security.
Canoes.....	E-29, without security.
Cigarettes.....	200 or less, free of duty; balance dutiable.
Cigars.....	50 or less, free of duty; balance dutiable.
Dogs, pet (see footnote "b").....	Considered as part of personal baggage and admitted without report and free of duty.
Dogs, hunting.....	E-29, without security.
Film, photographic.....	Not exceeding 6 rolls, free of duty; balance dutiable.
Fishing tackle.....	E-29, without security.
Foodstuffs, etc.....	Quantity sufficient for not more than two days' consumption, free of duty; balance dutiable.
Furniture, household, for temporary use.....	E-29, with security equal to duty and taxes.
Furniture and effects, owned by non-resident importers for at least six months before entry into Canada, and for permanent equipment of a summer residence.....	Free of duty and taxes under Entry Form B412.
Gasoline.....	Quantity sufficient for 300 miles travel by automobile, free of duty.
Motion Picture Cameras.....	E-29, without security.
Musical Instruments.....	E-29, without security.
Oil, motor.....	Quantity sufficient for 300 miles travel by automobile, free of duty.
Outboard Motors.....	E-29, without security.
Pets, other than dogs.....	E-29, without security.
Pistols, not automatic (see footnote "a").....	Prohibited entry except under exceptional conditions and then only upon departmental authority. If authorized, E-29, with security equal to duty and taxes.
Radios.....	E-29, without security.
Revolvers (see footnote "a").....	Prohibited entry except under exceptional conditions and then only upon departmental authority. If authorized, E-29, with security equal to duty and taxes.
Rifles (regular or auto-loading) for sporting use (see footnote "a").....	E-29, without security.
Shotguns (regular or auto-loading) for sporting use (see footnote "a").....	E-29, without security.
Sports equipment.....	E-29, without security.
Stenotype Machines.....	E-29, without security.
Tobacco, manufactured.....	Two pounds or less, free of duty; balance dutiable.
Typewriters.....	E-29, without security.

Firearms. (a) Non-British subjects importing firearms must immediately register them with the local Police authorities, in order that they may legally possess them in Canada.

Dogs. (b) Under regulations of the Canadian Department of Agriculture all dogs for entry into Canada from the United States of America shall be accompanied by a certificate in one of the following forms:

(1) A certificate signed or endorsed by a Veterinary Inspector of the United States Bureau of Animal Industry certifying that the dog has been inspected and found free from any symptoms of contagious disease; that the dog has not been exposed to the infection of rabies and that no case of rabies has occurred within a radius of fifty miles of the place in which the dog has been kept for a period of six months immediately prior to date of being enroute to Canada.

(ii) A certificate signed by a licensed Veterinarian of Canada or the United States certifying that the dog has been vaccinated against rabies within a period of six months of the date of entry.

Other regulations provide for dogs passing through Canada under certain conditions without certificate.

This certificate must be shown to the Canadian Customs officer at each time of entry of the dog into Canada.

TRAVELLERS' BAGGAGE

5. *General Provisions*—Wearing apparel, articles of personal adornment, toilet articles and similar personal effects of persons arriving in Canada may be passed free, without entry at Customs, as travellers' baggage, under the provisions of the Customs Tariff, but this provision shall include only such articles as actually accompany and are in the use of and as are necessary and appropriate for the wear and use of such persons for the immediate purpose of the journey and present comfort and convenience, and shall not be held to apply to merchandise or articles intended for other persons or for sale. *Merchandise for Sale, when brought into Canada as baggage, is subject to duty and to entry at Customs in the same manner as goods imported by freight or express.*

6. *Tools of Trade*—Usual tools of trade, occupation or employment of a workman, previously used by him, if imported for his personal use and actually in his possession at the time of his arrival in Canada may be admitted free as Travellers' Baggage.

RETURNING RESIDENTS' EXEMPTION \$100

7. Under the provisions of the Customs Tariff, free entry is granted in respect of "goods valued at not more than one hundred dollars included in the baggage accompanying residents of Canada returning from abroad after an absence from Canada of not less than 48 hours and acquired by them for personal

or household use or as souvenirs or gifts, but not bought on commission or as an accommodation for other persons or for sale, under regulations prescribed by the Minister, provided that a resident of Canada shall not be entitled to the exemption herein granted within a period of four months from the date of the last exemption allowed, nor shall the exemption be allowed on alcoholic beverages in excess of one quart, or on tobacco in excess of fifty cigars, two hundred cigarettes and two pounds of manufactured tobacco.

The following regulations have been prescribed by the Minister:

(a) All goods in respect of which exemption is claimed shall be declared in writing on Customs Declaration Form E. 24, in duplicate, unless the total value upon which exemption claimed does not exceed \$5.

(b) The exemption granted shall be limited to goods actually accompanying a returning resident of Canada and brought in by him as baggage at the time exemption is claimed, and shall not be granted to any person under the age of fourteen years.

(c) A person who has been allowed exemption of less than \$100 on a previous occasion shall not be entitled to add to the amount of a subsequent exemption the difference between the amount previously allowed and full exemption.

(d) Goods belonging to one person cannot be included in the exemption claimed by another.

(e) Returning residents must state in their declaration in Canadian currency the price actually paid for all goods purchased abroad in respect of which exemption is claimed, and must state a fair market value for all goods obtained abroad other than by purchase, such as gifts. The purchase price or value stated is not necessarily the value for duty, but must be declared in order to assist the appraising officer in arriving at the correct value for duty. To facilitate appraisal invoices or sales slips should be presented where possible.

(f) If personal effects or goods taken abroad be advanced in value or improved in condition while abroad by reason of repairs or alterations further than that necessarily incidental to wear and use while abroad, the cost or value of such repairs or alterations is subject to duty. Such cost or value may, however, be included within the \$100 exemption.

(g) In cases where goods for which exemption is claimed have a combined value of over \$100, exemption is to be applied, where practicable, to the goods subject to the highest rates of duty.

(h) All dutiable goods obtained abroad for which exemption cannot be allowed, must be entered at customs and duty paid in the ordinary course.

(i) These regulations shall not be construed to be applicable to any goods the importation of which is prohibited, except as specifically provided for in Tariff Item 703 (b).

REGULATIONS GOVERNING TEMPORARY ADMISSION OF ARTICLES FOR SPECIAL USE

1. (a) The Department has authorized the use of Temporary Admission Report Form E-29, under which certain specified articles may be permitted entry without payment of duty and taxes. Provision is made on the Form for a computation of the amount of duty and taxes properly payable, and a cash deposit of an amount equal to that sum is to be supplied, unless otherwise stipulated. The E-29 must be surrendered by the holder and exportation must be made within six months from the date of entry (unless otherwise provided for), and any cash deposit which may have been furnished will then be subject to refund, otherwise it will be taken to account as duty and taxes. The goods must be identified by a Customs Officer prior to exportation.

(b) Although the furnishing of a deposit may be required by the regulations, any Collector of Customs may, in his discretion, waive its collection if the imported articles entered under Form E-29, are to be used within the limits of his own port, under such precautions or provisions as he may consider necessary to secure the due exportation thereof immediately after such use.

Description	Condition of Entry
2. <i>Musical instruments</i> for use in public and other concerts, the property of, or to be used by,—	
(a) Individual non-resident concert artists:	E-29, without security (see Para. 1.)
(b) Non-resident members of bands, orchestras or other groups of musicians:	E-29, with security (see Para. 1. (b))
3. <i>Musical Instruments</i> imported as part of tourists' outfits:	E-29, without security (see Memo D No. 12.)
4. <i>Motion and Still Picture projection apparatus</i> and slides and films therefor, the property of non-residents, for use in gratuitous exhibitions for non-commercial purposes:	E-29, without security (see Para. 1.)

5. *Still picture cameras*, including a reasonable supply of dry plates or raw film therefor, the property of and imported by non-residents, for commercial use, conditional on exportation of the camera and all of the imported plates or film, exposed or not exposed, together with all prints made therefrom, within thirty days:

6. *Motion picture cameras and film* for commercial use:

7. *Motion and still picture cameras and film* imported as part of tourists' outfits:

8 *Lecture Material*: Charts, maps, cut-away parts and other miscellaneous material such as may be used by non-residents for the purpose of illustrating lectures to be delivered by them before Scientific or other Societies for educational and non-commercial purposes:

9. *Theatrical Costumes*, imported by,—

(a) Individual non-residents for their own use or by the proprietors of non-resident producing companies for use by the regular members of the importing company and not for that of any other person or for sale:

(b) Canadian theatrical companies or individual Canadian actors performing in such companies, on rental or to be exported after temporary use in Canada, and used costumes brought in by promoters, actor managers or directors entering Canada with one or more costumes for use in the presentation of amateur or other performances for charitable or other institutions, and to be exported after such temporary use:

10. *Stage Properties*: Theatrical scenery and stage properties (including trained animals), owned or leased and imported by foreign producing companies or by proprietors of foreign vaudeville acts, to be used in Canada by regular performers thereof and not by any other person, or for sale or rental in Canada:

E-29, with security (see Para. 1.)

Subject to ordinary provisions of Customs Tariff.

E-29, without security (see Memo. D. No. 12.)

E-29, without security (see Para. 1.)

Free as "Travellers' Baggage".

Subject to ordinary provisions of Customs Tariff, provided that \$2 per costume be the minimum amount of duty and taxes to which such costumes should be liable.

E-29, with security (see Para. 1.)

EXEMPTIONS FROM SALES TAX—CANADA

Advertising matter, when in single copies by mail, addressed to an individual, for which no charge is made.

Alfalfa meal.

*Agricultural Implements

Animals, living

Animals and articles for exhibition purposes.

Animal dehorning instruments and complete parts.

*Apparatus Scientific for hospitals.

Apparatus for sterilizing purposes, including bed-pan washers for use in Public Hospitals

Apparatus specially designed for sterilizing bulbs, and complete parts.

Apples, dried, desiccated or evaporated

Articles admitted free under tariff items 692, 692b, 695a, 695b, 696 696a, 698.

Articles and materials to be used or consumed in the manufacture of baling twine.

Articles and material for boots bona fide built for individual fishermen for their personal use in the fisheries.

Articles and materials for the sole use of any bona fide hospital recognized as such by a Department of Public Health and not for sale.

Articles and materials to be used exclusively in the manufacture of goods enumerated in tariff items 173, 406, 409, 409a, 409b, 409c, 409d, 409e, 409f, 409g, 409i, 409j, 409k, 410b, 411, 411a, 411b 439c, 440k, 476, 476a, 480, 538, 663, 663a, 663b, 666, 667, 696, 848 and materials not to include plant equipment consumed in process of manufacture or pro-

duction and which enter directly into the cost of goods enumerated in all the above items excepting 173, 663b and 848.

Articles and materials to be used exclusively in the manufacture of internal combustion traction engines and horse powers, portable engines with boilers in combination for farm or logging purposes.

Articles which enter into the cost of manufacture of the goods enumerated in tariff items 409, 409a, 409b, 409c, 409d, 409e, 409f, 409g, 409j, 409k, 409o and 439c when imported by manufacturers for use exclusively in the manufacture in their own factories of the goods enumerated in the aforesaid tariff items under regulations prescribed by the Minister.

Articles, etc., enumerated in items 236b, 695b, 696a, 700, 701, 702, 703, 704, 708.

*Articles entering into cost of Fertilizers

Articles exported

Articles for the use of the Governor General:

Articles imported for the personal or official use of the Heads of Diplomatic Missions, High Commissioners representing other of His Majesty's Governments, Counsellors, Secretaries and Attaches at Embassies, Legations, and offices of High Commissioners in Canada, Trade Commissioners, representing other of His Majesty's Governments, Consuls General of Foreign Nations who are natives or citizens of the countries they represent and who are not engaged in any other business or profession; automobiles, cigars, cigarettes, manufactured tobacco, ale, beer, stout, wines, spirits, electricity, purchased in Canada by any of the foregoing.

Articles free under tariff item 692

Articles under item 682

Artificial eyes.

Artificial limbs and parts

Badges for war veterans

Baggage, travellers

Bakers cakes and pies, not to include biscuits, cookies or similar goods.

Baling twine for baling farm produce.

Barley, damaged by water

Barley meal for poultry feed.

Barley, n.o.p.

Bees

Beet pulp, dried

Bells, altar

Bells for churches only

Bequests, etc.

Bibles

*Binder twine

*Binding attachments and parts

Blasting powder.

*Boats for use in the fisheries or

purchased by bona fide fisherman

*Books enumerated in Customs

Tariff items 173.

Books for bona fide use of public libraries, libraries of mechanics institutes, libraries of universities, colleges or schools; or for libraries of any incorporated law, literary, scientific or art association, being the sole property of such institutes and not the property of individuals.

Books for charitable purposes

Books for charitable purposes donated

Books for instruction of deaf, dumb and blind, including playing cards, embossed and grooved cards

Books, Prayer and Hymn

*Books, text, printed, authorized by the Dept. of Education of any province and phonograph records so authorized for instruction in the English and the French language.

- Boot and shoe patterns.
 Bran shorts and meal middlings
 Bread, not to include buns or rolls or similar goods, whether sweetened or not
 Brooders for raising young fowl
 Building materials such as bricks, building tile, building blocks, building stone; plaster; lime; cement; lumber; sash; doors; shingles; lath; siding; stairways; plaster boards, fibre boards, building paper and materials, other than wallpaper, manufactured wholly or in part of vegetable or mineral fibre for wall coverings or building insulation; Paints, varnishes, white lead and paint oil; prepared roofings; shower baths, bath tubs, basins, faucets, closets, lavatories, sinks and laundry tubs, not including repair parts therefor, nor pipes and pipe fittings; glass for buildings; *furnaces for heating buildings; locks and lock sets; structural steel to be used exclusively for the framework and support of buildings; articles and materials to be used or consumed exclusively in the manufacture or production of the aforementioned building materials, but not to include materials consumed by waste or wear, or abrasives, fuel oils, lubricating oils, permanent or non-permanent plant equipment.
 *Note—Furnaces for heating buildings but combining air-conditioning and furnaces for heating buildings but with oil burning equipment—60% exempt. When combining both air-conditioning and oil-burning equipment—33½% exempt.
 Butter
 Buttermilk
 Carriages for travellers
 Cars used at a mine
 Carrageen or Irish moss.
 Casein
 Cattle and other stock feed
 Chain shackles, iron or steel
 Charcoal, if fuel
 Cheese
 Clothing, donations for charitable purposes
 Coal, anthracite or bituminous
 Coal tar machinery, and parts used exclusively in distillation or recovery of products from coal tar or gas
 Coal washing machines and parts not to include plant equipment
 *Coil chain and chain shackles of iron or steel
 Coin, British and Canadian
 Coin, Foreign, gold
 Coke machinery
 Colors, dry
 Consuls General—Articles for the personal or official use of Consuls General who are natives or citizens of the country they represent, and who are not engaged in any other business or profession
 Cotton duck and sail twine used exclusively in equipment for ships and vessels
 *Coverings usual for covering goods not subject to sales tax
 Cream
 Cream Separators and parts thereof and articles and materials to be used exclusively in their manufacture
 Crushed stone or crushed gravel to be used exclusively in the building or maintenance of provincial, county, municipal or township roads.
 *Crutches for cripples
 *Cultivators and parts
 *Dental instruments of metal
 Diamond dust or bort and black diamonds for borers.
 *Disinfecting preparations and materials for use exclusively in the manufacture of such preparations when used in agriculture or horticulture.
 Donations of clothing and books for charitable purposes
 Drain tiles for agricultural purposes
 Dried beet pulp
 *Edging knives
 *Egg graders and egg cleaners and complete parts.
 Eggs, in shell
 Electricity
 Engines, gasoline, for fishermen's use in fishing boats
 Engines, portable, for farm purposes. Traction engines for farm purposes and parts
 *Explosives, n.o.p.
 Eyes, artificial
 *Fanning mills
 *Farm and field rollers, wagons and sleds and complete parts.
 Farm and logging wagon spokes over 1½ inch in size and rims 1½ inch and larger, also hubs therefor. Smaller sizes are subject to the tax unless sold to manufacturers of farm implements under certificate, for use in manufacturing of farm and logging wagons.
 Farm and forest products sold by the individual farmer of his own production, not to include canned fruits or vegetables when produced in excess of 10,000 cans of one pound each or their equivalent, per annum, nor flowers, flowering plants or bulbs, when the sale thereof exceeds \$500.00 per annum.
 Feed cutters and parts
 Feed for calf, cattle, hog or poultry and for fur bearing animals whose pelts have commercial value
 Fence posts, split
 Fertilizers
 Fibre for m's of binder twine
 Fire brick, plastic refractories, high temperature cement, fire clay and other refracting materials under items 281 and 281a.
 Fish and products thereof, not to include canned fish.
 Fish hooks, lines, nets, except for sportsmen's use.
 Flour
 *Fodder and feed cutters
 Forest products when produced and sold by the individual settler or farmer.
 *Forks (pronged)
 Fox feed.
 *Fruit grading, grating, washing and wiping machines and complete parts.
 Fruits in natural state
 Furnaces for heating buildings. (See under Building Materials).
 Fuel of all kinds, other than liquid
 Furs, raw
 Garden rollers and complete parts
 Garden seeders
 Gas, natural and gas manufactured from coal, calcium carbide or oil for illuminating or heating purposes.
 *Giant powder and goods used in manufacturing of
 *Glassware for laboratory work in public hospitals
 Gifts, imported, valued at less than \$5.00 each
 Gold, unmanufactured
 Goods enumerated in Tariff items 236b and 698.
 *Gopher poison and materials for use exclusively in its manufacture
 Grain crushers and parts
 Grain loaders or elevators with a capacity not exceeding 40 bushels per minute.
 Grain, mixed or crushed for cattle or poultry food
 Grain or seed cleaning machines and complete parts
 Grain seeds in natural state, not to include rice
 Gravel
 *Harness for horses and complete parts thereof, and articles and materials to be used exclusively in the manufacture thereof.
 *Harrows and parts thereof
 *Harvesters and parts
 Hay
 *Hay knives
 *Hay loaders, tedders
 Hides, raw and salted
 Hoes
 Hog feed
 Honey
 Hops
 Horse powers and traction engine for farm purposes. N.O.P. and complete parts
 *Horse rakes and parts
 Hymn Books
 Ice
 *Incubators for hatching eggs
 Infant incubators and complete parts for public hospitals
 Insulin
 Internal combustion traction engines and horse powers, or portable engines with boilers, in combination, for farm purposes, or for use exclusively in the operation of logging, such operation to include the removal of the log from stump to skidway, log dump or common or other carrier; and complete parts of all the foregoing
 Knives, edging, hay and straw and complete parts
 Lard
 Lasts, patterns and dies for boots and shoes and rubber footwear
 Lawn rollers
 Leeches.
 Limbs, artificial
 Liver extract for use exclusively in the treatment of anaemia
 Logging machinery, cars, cranes, blocks and tackle, wire rope—not including wire rope to be used as guy ropes
 *Logging wagons and logging sleds and complete parts.
 Logs and round unmanufactured timber

Machinery, all machinery and apparatus and parts thereof (including motive power and rope) and drilling mud for use exclusively in exploratory or discovery work in connection with, and development, depletion and production of petroleum, natural gas wells; seamless, lapwelded and electric welded iron or steel casing, tubing and drill pipe for use in connection with natural gas or oil wells; and articles and materials to be used exclusively in the manufacture of the foregoing.	Materials to be used or consumed exclusively in the manufacture of baling twine.	Radiators, hot water and steam, not to include fittings, for the heating of bldgs.
Machinery, coal tar, for recovery of products of coal, tar or gas	Material used in the construction, equipment and repair of ships	Radium
*Machinery, coal washing, and parts	Meats and poultry, fresh	*Rakes
Machinery, coke or gas and gas producing	Memorials and monuments for soldiers	Raw and salted hides
*Machinery for sawing timber	Menageries	*Reapers and parts
*Machinery for logging and sleds	*Microscopes valued at not less than \$50.00	Religious Tracts
Machinery and apparatus and complete parts thereof which, in the opinion of the Minister of National Revenue, are to be used directly in the process of manufacture or production of goods; provided that this exemption shall not apply to office equipment or motor vehicles.	Middlings	*Rollers, farm, field, lawn or garden and complete parts.
Machines, centrifugal, for testing butter fat, milk and cream	Milk albumen, when used exclusively in manufacturing animal or poultry feeds	Rubble stone
Machines, grain and seed cleaning	Milk, including buttermilk, condensed milk, evaporated milk, and powdered milk;	Salmon twine
Machines, vegetable grading, and parts	*Milking Machines	Salt
Magazines, quarterly, monthly, bi-monthly, and semi-monthly, and weekly literary papers unbound and printing paper and printing inks for use exclusively in their production.	*Milk testing machines (centrifugal)	Sand, gravel, rubble and field stone
*Manure Spreaders and parts	Mining powder.	Sap spouts and sap buckets, evaporators and complete parts thereof, used exclusively in the production of maple syrup.
Maple Syrup and Sugar	Missals	Sawdust and shavings
Maple syrup sap buckets, sap spouts, evaporators, when for use exclusively in producing maple syrup	*Mowing Machines and parts	*Seythes
Materials for use only in the construction, equipment and repair of ships.	Newspapers	Seed cleaning machines
Materials used as ingredients in canned fish	Nicotine Sulphate	*Seed drills and parts
Materials to be used in Canada for the construction of bridges and tunnels crossing the boundary between the United States and Canada when similar materials are admitted free under similar circumstances into the United States under regulations prescribed by the Minister	*Nitro Glycerine	Seeds in natural state
Materials (not to include abrasives, lubricating oils, fuel oils, or non-permanent plant equipment) consumed, otherwise than by waste or wear, in the process of manufacture or production of taxable goods.	Nursery stock	Settler effects
Materials, not to include plant equipment, consumed in the process of manufacture or production which enter directly into the cost of the manufacture of internal combustion traction engines and horse powers, or portable engines with boilers in combination for farm or logging purposes	Oil cake and oil cake meal	Ships, licensed to engage in coasting trade
Materials for use only in the manufacture of rope not exceeding one and one-half inches in circumference for fisheries.	Oil, for illuminating purposes	Ships' material
	Ore of metal	Shorts
	Oysters in bulk or shell	*Sickles
	Packers, soil, and complete parts	Silver, unmanufactured
	Paintings in oil or water colors and pastels, valued at not less than \$20.00	Sinkers and floats including trawl kegs, for use in the fisheries, not including sportsman's purposes
	Papers, weekly, unbound	Sleds, farm and logging and complete parts
	Peat as a fuel	*Snaths
	Peat moss when used for Agricultural purposes, including poultry litter	*Soil packers and complete parts.
	*Peaviners and complete parts.	Spinal braces and parts thereof.
	*Philosophical Instruments item 696	*Spraying machines and parts
	Photograph records for instruction in the English and the French language, authorized by the Dept. of Education of any province.	Spraying preparations
	Photographs, paintings, pastels, drawings and other works of art work, originals, copies or proofs and printing plates made to produce the same, as non-advertising news, pictures for periodical publications enjoying second-class mailing privileges etc.	Saws, wheel type stave joiners, crozing and chamfering machinery, for use exclusively in making staves, and articles and material to be used exclusively in their manufacture and materials not to include plant equipment consumed in the process of manufacture or production.
	Pies, bakers	Steel Dies, of a class or kind not made in Canada valued at not less than \$1,000 each, for use exclusively in stamped metal sheets or metal plates.
	Pit props and packwood for use exclusively in mines.	Stone, crushed, produced by manufacturer for maintenance of its roads or sidewalks, not for sale.
	Plants, vegetable	Stone, field
	*Ploughs and parts	Straw
	*Post-hole diggers	Straw knives and parts
	Posts, fence	*Stumping machines and parts
	Potato planters and diggers	Sugar and maple sugar
	*Poultry feed	Sunday School lesson pictures
	Poultry, live and poultry fresh	Superphosphate Fertilizers
	*Powder blasting and mining	*Surgical Instruments
	*Powder, giant	Syringes, exploring
	Prayer Books and Psalm	Tan bark
	Printing paper and printing ink for use exclusively in producing quarterly, bi-monthly, monthly and semi-monthly magazines and weekly literary papers unbound	*Text books, printed, authorized by the Dept. of Education of any province
	Products of forests, when sold by the original settler, also see Farm and Forest products.	*Threshing Machine Separators and parts
	Provincial government goods imported for use of any department thereof and not for resale.	Tiles, drain for agricultural purposes
	*Pruning hooks and shears	Timber, round, unmanufactured
	Pulpwood sold by the settler	Turtles
	*Quarrying cars and appliances for quarrying	Vegetable grading, washing and drying machines
		Vegetable plants
		Vegetables in natural state
		Veteran War Badges
		*Waggons, farm, and parts

*Waggons, logging and parts
*Weeders and parts
Wheat
Wind mills and complete parts
*Wind stackers and parts

Wood for fuel
Wool fabric as sample, not to exceed
one half yard in length
Wool, not further prepared than
washed

Woolen rolls or wool yarn milled
for a producer of wool from
such wool supplied by him for his
own use.
*X-ray apparatus and parts thereof

Items marked thus () have the material used in production as well as the material consumed in the process of production exempt from Sales Tax.

N.B.—All articles and materials used in the manufacture of goods in the various tariff items named in list of exemptions does not include plant equipment consumed in process of manufacture or production which enter into the cost of same articles or materials.

All articles manufactured or produced by the labour of the blind or deaf and dumb in institutions in Canada established for their care, or under the control or direction of such institutions, pay only one-half of the sales tax.

STERLING EXCHANGE TABLES

TABLE FOR CONVERTING STERLING MONEY INTO DOLLARS AND CENTS AT THE RATE OF \$4.04 TO THE POUND.

£	D'l's.	£	D'l's.	£	D'l's.	£	D'l's.	s.d.	\$	s.d.	\$	s.d.	\$	s.d.	\$	s.d.	\$
1	4.04	38	153.52	75	303.00	112	452.48	1001.7	40.080.8	1082.5	8.01	161.6	12.02	42.4	16.03	23.2	
2	8.08	39	157.56	76	307.04	113	456.52	2003.4	1082.5	1163.3	1244.1	2326.6					
3	12.12	40	161.60	77	311.08	114	460.56	3005.0	2084.2	2164.9	2245.8	2326.6					
4	16.16	41	165.64	78	315.12	115	464.60	4006.7	3085.8	3166.6	3247.4	3328.2					
5	20.20	42	169.68	79	319.16	116	468.64	5008.4	4087.5	4168.3	4249.1	4329.9					
6	24.24	43	173.72	80	323.20	117	472.68	6010.1	5089.2	5170.1	5250.8	5331.6					
7	28.28	44	177.76	81	327.24	118	476.72	7011.8	6090.9	6171.7	6252.5	6333.3					
8	32.32	45	181.80	82	331.28	119	480.76	8013.5	7092.6	7173.4	7254.2	7335.0					
9	36.36	46	185.84	83	335.32	120	484.80	9015.1	8094.3	8175.1	8255.9	8336.7					
10	40.40	47	189.88	84	339.36	121	488.84	10016.8	9095.9	9176.7	9257.6	9338.3					
11	44.44	48	193.92	85	343.40	122	492.88	11018.5	10097.6	10178.4	10259.2	10340.0					
12	48.48	49	197.96	86	347.44	123	496.92	11099.3	11099.3	11180.1	11260.9	11341.7					
13	52.52	50	202.00	87	351.48	124	500.96	1.0020.2	5.0101.0	9.0181.8	13.0262.6	17.0343.4					
14	56.56	51	206.04	88	355.52	125	505.00	1021.9	11027.7	1183.5	1264.3	1345.1					
15	60.60	52	210.08	89	359.56	126	509.04	2023.6	2104.4	2185.2	2266.0	2346.8					
16	64.64	53	214.12	90	363.60	127	513.08	3025.2	3106.0	3186.9	3267.6	3348.4					
17	68.68	54	218.16	91	367.64	128	517.12	4026.9	4107.7	4188.5	4269.3	4350.1					
18	72.72	55	222.20	92	371.68	129	521.16	5028.6	5109.4	5190.2	5271.0	5351.8					
19	76.76	56	226.24	93	375.72	130	525.20	6030.3	6111.1	6191.9	6272.7	6353.5					
20	80.80	57	230.28	94	379.76	131	529.24	7032.0	7112.8	7193.6	7274.4	7355.2					
21	84.84	58	234.32	95	383.80	132	533.28	8033.7	8114.5	8195.3	8276.0	8356.9					
22	88.88	59	238.36	96	387.84	133	537.32	9035.3	9116.1	9196.9	9277.7	9358.5					
23	92.92	60	242.40	97	391.88	134	541.36	10037.0	10117.8	10198.6	10279.4	10360.2					
24	96.96	61	246.44	98	395.92	135	545.40	11038.7	11119.5	11200.3	11281.1	11361.9					
25	101.00	62	250.48	99	399.96	136	549.44	2.0040.4	6.0121.2	10.0202.0	14.0282.8	18.0363.6					
26	105.04	63	254.52	100	404.00	137	553.48	1042.1	1122.9	1203.7	1284.5	1365.3					
27	109.08	64	258.56	101	408.04	138	557.52	2043.8	2124.6	2205.4	2286.2	2367.0					
28	113.12	65	262.60	102	412.08	139	561.56	3045.4	3126.2	3207.1	3287.9	3368.6					
29	117.16	66	266.64	103	416.12	140	565.60	4047.1	4127.9	4208.7	4289.6	4370.3					
30	121.20	67	270.68	104	420.16	141	569.64	5048.8	5129.6	5210.4	5291.2	5372.0					
31	125.24	68	274.72	105	424.20	142	573.68	6050.5	6131.3	6212.1	6292.9	6373.7					
32	129.28	69	278.76	106	428.24	143	577.72	7052.2	7133.0	7213.8	7294.6	7375.4					
33	133.32	70	282.80	107	432.28	144	581.76	8053.9	8134.7	8215.5	8296.3	8377.1					
34	137.36	71	286.84	108	436.32	145	585.80	9055.5	9136.3	9217.1	9297.9	9378.7					
35	141.40	72	290.88	109	440.36	146	589.84	10057.2	10138.0	10218.8	10299.6	10380.4					
36	145.44	73	294.92	110	444.40	147	593.88	11058.9	11139.7	11220.5	11301.3	11382.1					
37	149.48	74	298.96	111	448.44	1200	4848.00	3.0060.6	7.0141.4	11.0222.2	15.0303.0	19.0383.8					
						500	2020.00	1062.3	1143.1	1223.9	1304.7	1385.5					
						600	2424.00	2064.0	2144.8	2225.6	2306.4	2387.2					
						700	2828.00	3065.6	3146.4	3227.2	3308.0	3388.8					
						800	3232.00	4067.3	4148.1	4228.9	4309.7	4390.5					
						900	3636.00	5069.0	5149.8	5230.6	5311.4	5392.2					
						1000	4040.00	6070.7	6151.5	6232.3	6313.1	6393.9					
								7072.4	7153.2	7234.0	7314.8	7395.6					
								8074.1	8154.9	8235.7	8316.5	8397.3					
								9075.7	9156.5	9237.3	9318.1	9398.9					
								10077.4	10158.2	10239.0	10319.8	10400.6					
								11079.1	11159.9	11240.7	11321.5	11402.3					

To convert dollars into sterling, take the pounds opposite the nearest amount below the dollars to be converted; the balance will then be found in the s.d. table.

As an example—

\$443.39 = £109:15:0

Nearest amount below = \$440.36 = £109: 0: 0

balance = 3.03 = 15: 0

\$443.39 = £109:15:0

Amounts of 10 times or 100 times those given in table may be conveniently calculated by moving decimal point one or two places to the right.

As an example—to convert £840:0:0 to \$,—£84:0:0 is \$339 36; move decimal 1 place to right = \$3,393.60.

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Established September 3, 1939, under the Minister of Finance, by authority of the War Measures Act to control the supply of all goods and services other than certain specified commodities, to control prices of all goods and services and administer the Maximum Prices Regulations, which set as a "price ceiling" the highest price at which each seller sold a product during the 4 weeks period September 15th to October 11th, 1941.

Chairman, K. W. Taylor.

Deputy Chairman, W. T. Wilson.

Members: H. B. McKinnon, C.M.G., Chairman of the Tariff Board.

David Sim, Deputy Minister of National Revenue for Customs and Excise.

F. A. McGregor, Commissioner of the Combines Investigation Act.

A. M. Shaw, Director of Marketing Service, Department of Agriculture.

J. G. Bouchard, Assistant Deputy Minister of Agriculture.

V. W. T. Scully, Deputy Minister, Dept. of Reconstruction and Supply.

A. MacNamara, Deputy Minister of Labour.

M. W. Mackenzie, Deputy Minister, Dept. of Trade and Commerce.

Secretary, A. G. S. Griffin.

Assistant Secretary, J. W. Silvers.

Senior Solicitor, H. D. Anger.

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Asst. Comptroller.....W. G. Bacon

Executive Assistant.....J. A. Donald

Chief Accountant.....N. M. Galt

Manager, Toronto.....G. A. M. Ross

Manager, Montreal.....J. Desroches

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Headquarters: 400 Sussex Street, Ottawa

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Executive Assistant.....G. F. Houston

Asst. to Co-Ordinator.....R. J. Hughes

Director of Feeds.....G. S. Brooks

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Steel and Iron (Primary)

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Director Metal Containers.....S. L. Dion

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Administrator.....F. H. Lehberg

Deputy Administrator.....C. A. Pemberton

Director Fish Oils (Pacific Coast): Gordon Shafer
402 W. Pender, Vancouver, B.C.

RENTAL CONTROL

Administrator, Owen Lobley, 485 McGill St., Montreal.

Deputy Administrator, W. L. A. Pope, 490 Sussex Street, Ottawa.

Deputy Administrators (Regional), D. J. Amiro,
Aldred Bldg., Montreal; J. V. Desaulniers,
Aldred Bldg., Montreal; H. Mackay, Aldred Bldg.,
Montreal; J. J. Wingfelder, Metropolitan Bldg.,
Toronto; G. J. Bryan, Monarch Bldg., Edmonton.

SUGAR

Administrator, S. R. Noble; Deputy, T. A. Climo,
360 St. James W., Montreal.

REGIONAL OFFICES

HALIFAX: R. F. Johnson, 77 Upper Water St.

MONTREAL: P. C. Falardeau, Aldred Bldg.

TORONTO: G. M. Young, Northern Ontario Bldg.

VANCOUVER: John Gibb, Marine Bldg.

WINNIPEG: E. R. Siddall, Power Bldg.

ADDENDA

TEMPORARY GREAT LAKES- ST. LAWRENCE BASIN COMMITTEE

CANADIAN REPRESENTATIVES

Chairman: Guy A. Lindsay, Engineer in Charge, General Engineering, Department of Transport.
Members: Thomas H. Hogg, Chairman and Chief Engineer, Hydro Electric Power Commission of Ontario; A. B. Normandin, Vice-President, of the Quebec Public Service Bd., Montreal, P.Q.; J. E. Read, Legal Adviser, Department of External Affairs.

Communications should be addressed to the Chairman.

THE KING'S CIVIL LIST

Dec. 17th, 1947, The House of Commons approved an increase as follows:

"£25,000 to Princess Elizabeth exclusive of £15,000 she now receives under the Civil List Act 1937, and £10,000 to the Duke of Edinburgh, both to date from their marriage, and a further £15,000 to the Duke of Edinburgh if he becomes a widower and a child of the marriage is Heir Presumptive.

It was also provided that in the event of Princess Elizabeth predeceasing the King, her annuity as Heiress Presumptive should revert to Princess Margaret only for so long as she was Heiress Presumptive."

AIRMAIL RATES

Airmail rates given on pages 71 and 72 of this volume are essentially correct. On January 1st, 1948, Okinawa and Ryukyu Islands were added to the places to which the 25c for each ¼ oz. rate applies.

Canada Air Letters may be sent to the United Kingdom and all places to which the regular 10c per ¼ oz. rate applies at 10c each. To all other countries where air service extends the rate is 15c. Canada Air Letters may not be registered.

CANADIAN LEGATION IN YUGOSLAVIA

January 1st, 1948. It was announced that a Canadian Legation had been opened in Yugoslavia, with Emile Vaillancourt, at present Minister to Cuba, as the Canadian Minister to Yugoslavia.

GENERAL ELECTION IN EIRE

January 12th, 1948. The Dail was dissolved and February 4th set for general election.

THE SOUTH AFRICAN CABINET

January 15th 1948. Changes in the cabinet were announced, resulting in the following:

Foreign Affairs and Defence

Prime Minister J. C. Smuts

Deputy Premier, Mines, Education . . . Jan H. Hofmeyr
Finance F. C. Sturrock
Posts and Telegraphs, Public Works

Senator C. F. Clarkson
Economic Development James W. Mushet
Justice and Interior H. G. Lawrence
Lands Senator A. M. Conroy
Labour, Social Welfare Dr. C. S. Steyn
Transport S. F. Waterson
Native Affairs Major Piet Van Der Byl
Agriculture and Forestry J. G. N. Strauss
Health Dr. H. Gluckman

THE CANADIAN RESEARCH COMMITTEE ON PRACTICAL EDUCATION

Chairman, Dr. Fletcher Peacock; **Research Director,** A. G. McColl; **Secretary,** F. K. Stewart, 206 Huron Street, Toronto 5, Ont.

LEGATION OF POLAND

January 19th 1948. The appointment was announced of Jan Milnikiel as Polish Minister to Canada.

ROYAL ONTARIO MUSEUM OF ARCHAEOLOGY

January 19th 1948. Announcement was made of the appointment of Gerard Brett, as director of the Royal Ontario Museum of Archaeology.

DOMINION GOVERNMENT CHANGES IN DEPUTY MINISTERS

January 23rd 1948. The following appointments were announced effective February 1st:

V. W. T. Scully, appointed Deputy Minister of National Revenue (Taxation); formerly Deputy Minister of Reconstruction and Supply.

Cmdr. C. P. Edwards, appointed Deputy Minister of Reconstruction and Supply; formerly Deputy Minister of Transport.

J. C. Lessard, appointed Deputy Minister of Transport.

ONTARIO LABOUR RELATIONS BOARD

January 30th 1948. P. M. Draper appointed Chairman of the Ontario Labour Relations Board succeeding Judge Ian Macdonell who has resigned.

SUPERINTENDENT OF INSURANCE

OTTAWA

January 31st 1948. Robert W. Warwick appointed Superintendent of Insurance, *vice* George D. Finlayson, retired; effective January 1st, 1948.

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F. A. R. MacFADDEN

M. Com. Sc., F. R. Econ. S.

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Canadian Foresters' Building, 22 College St., Toronto

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46 Second Street West, Cornwall, Ont., Telephone 98

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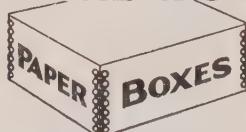
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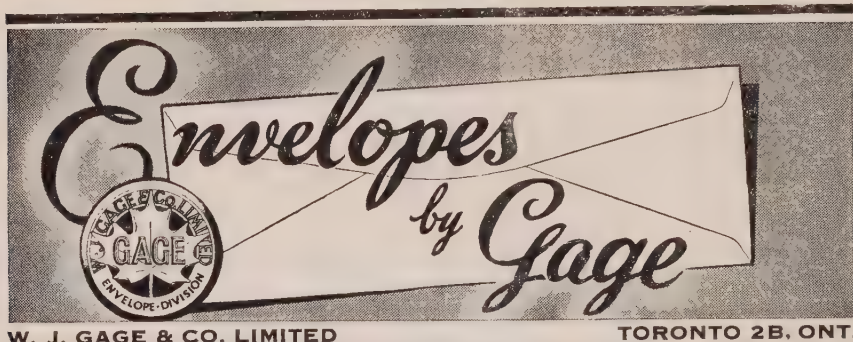
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TEMPLE BUILDING

TORONTO

LEON ARTHURS

REGISTERED PATENT ATTORNEY

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